



2020 [State Tax Filing Guidance for Coronavirus Pandemic](#)

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U.S. states are providing tax filing and payment due date relief for individuals and businesses. The AICPA has compiled the [below](#) latest developments on state tax filings related to coronavirus. This document contains the first pages as a summary in reverse chronological order, starting with the furthest revised original due date of state filing relief to the soonest date order. The next part of the chart details each state or jurisdiction’s guidance on tax filing and payment relief in alphabetical order by state. The final part covers COVID-19 related federal updates, [AICPA tax policy and advocacy efforts](#), [AICPA tax resources](#), and [AICPA resources](#), and other state tax resources, including [AICPA Recommendations on State and Local Tax Filing, Payment, and Administrative Relief during the Coronavirus Pandemic](#), [AICPA Chart on States’ Guidance on Electronic Signatures](#), [AICPA update on one additional month state filing relief](#), [AICPA client letter state tax telework](#) (open to AICPA Tax Section members) and [CNA risk alert on state tax telework](#) and AICPA [press release](#) on AICPA/Harris Poll survey on state taxes and remote working, and the AICPA [Federal Due Dates Chart Updated for COVID-19 Relief](#) (open to AICPA members) and [State Due Dates Chart Updated for COVID-19 Relief](#) (open to AICPA members) that takes the relevant state due date information from this document and organizes it further. This document contains all the links and details to the states’ guidance and dates of releases. We plan to update this information daily while the states are issuing guidance. Because the state tax authorities are often updating their information, it is best to confirm with each [state’s department of revenue website](#) for the most updated information.

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
Summary of States Filing Relief		<p>State filing relief/revised due dates in response to Coronavirus</p> <p>All states with a personal income tax have extended their 4/15 due dates (40 with a 7/15 deadline, and 7 (5 income taxes and 2 other taxes) states with other deadlines – as detailed below).</p> <p>– 41 states (including DC) individual income tax and some other entities 4/15 to 7/15 filing and payments deadline for coronavirus pandemic. [AK, AL, AR, AZ, CA, CO, CT, DC, DE, GA, IL, IN, KS, KY, LA, MA, ME, MD, MI, MN, MO, MS, MT, NC, ND, NE, NJ, NM, NY, OH, OK, OR, PA, RI, SC, TN, TX, UT, VT, WI, WV] and USVI have changed from 4/15 to 7/15. Note: CT and MN business deadlines not 7/15. PA corporation deadline extended from 5/15 to 8/14. MI corporation deadline extended to 7/31. Florida extended its 5/1 corporate income/franchise tax return deadline to 6/1 for payments and for requesting an extension (to file by extended due date of 11/2/20) and for filing to 8/3.</p> <p>- 4 states for individual income tax changed to other filing and payments deadline for coronavirus pandemic [IA (7/31), HI, (7/20), ID (6/15), VA (filings 5/1, 6/1 payments)] and Puerto Rico (6/15).</p> <p>- 2 states for other taxes have changed deadlines for the pandemic [NH (6/15 - business tax, interest and dividends tax, WA (6/15 - annual business and occupation tax)].</p> <p>2020 Estimated Tax Payments Relief -</p> <p>- 23 states followed federal and moved both Q1 and Q2 estimated payments to 7/15 – (AL, CA, CO, CT, GA, IN, KY, ME, MD, MA, MI, MS, MO, NC, NM, ND, OH, PA, RI, SC, VT, WV, WI)</p>	<p>[Note:</p> <ul style="list-style-type: none"> - 7 states not impacted for individual income taxes - no personal income tax (AK, FL, NV, SD, TX, WA, WY), and 2 states no tax on wages (NH and TN – interest and dividends) (41 states have personal income tax) - 2 states (SD, WY) no corporate income tax and no gross receipts tax, - 4 states (NV, OH, TX, WA) have gross receipts taxes instead of corporate income taxes - at least 4 states have 1 employee in state causes nexus (CA, ID, NJ, VA) - 6 states have a convenience of the employer test for remote workers generally (AR, CT, DE, NE, NY, PA) <p>16 States with 15 reciprocity agreements District of Columbia (Maryland, Virginia) Illinois (Iowa, Kentucky, Michigan, Wisconsin) Iowa (Illinois) Kentucky (Illinois, Indiana, Michigan, Ohio, Virginia, West Virginia, Wisconsin) Maryland (District of Columbia, Pennsylvania, Virginia, West Virginia) Michigan (Illinois, Indiana, Kentucky, Minnesota, Ohio, Wisconsin) Minnesota (Michigan, North Dakota) Montana (North Dakota) New Jersey (Pennsylvania) North Dakota (Minnesota, Montana)</p>

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		<ul style="list-style-type: none"> - 7 states Q1 moved to 7/15, Q2 remains 6/15 – DE, MT, NE, NJ, NY, OK (and TN franchise and excise tax). - 9 States (including DC) kept 4/15 and 6/15 due dates – (AZ, AR, DC, HI, IL, LA, KS, MN, OR) and IA kept at 4/30 and 6/30. - 2 states moved Q1 (and kept Q2) at 6/15 for both – ID, NH - 1 state moved Q1 to 6/1 and kept Q2 at 6/15 – VA - 1 state moved Q1 to 6/30 and Q2 to 7/31 – WA - 13 states (including DC) have Q1 and Q2 estimated payments before 7/15 - (AZ, AR, DC, HI, IA, ID, IL, LA, KS, MN, NH, OR, VA) - 6 states not applicable because no personal income tax or franchise tax for pass-throughs – FL, NV, SD, TX, UT, WY - Summary of States' Second Quarter Estimated Tax Deadlines – Tax Foundation (5/22/20, updates for RI and IN changed 6/15 Q2 to 7/15) <p>Summary of Nexus Relief Guidance</p> <ul style="list-style-type: none"> - 18 states provide that the presence of an employee working in a state due to shelter-in-place restrictions will not create nexus for tax purposes in that state. [AL, CA, DC, GA, IA, IN, MA, MD, ME, MN, MS, ND, NJ, OR, PA, RI, SC (through 2020), WI, City of Philadelphia] - 15 states are providing a temporary safe harbor or waiver for state withholdings and tax liability for remote work in different state during pandemic [AL, GA, IL, IN, MA, MD, ME, MN, MS, NE, NJ, PA, RI, SC (through 2020), and WI, and City of St. Louis] - 7 states with pandemic guidance of withholding to the state from where employee is telecommuting (i.e., employee’s home state) - CA, CO, IA, KY, MO, OR, VT - 6 states – providing that the state will NOT use someone’s relocation during the pandemic as the basis for exceeding the protections provided by P.L. 86-272 for the employer of the temporary relocated employee. [CA, GA, IA, IN, MA, RI] <p>Chart on State Covid-19 guidance on telecommuting (6/10/20)</p> <p>Local withholding for remote workers in pandemic - Philadelphia - and Ohio: Am Sub H.B. No 197, has waived the “20 day rule” during the health emergency. Employers should continue to withhold employee tax</p>	<p>Ohio (Indiana, Kentucky, Michigan, Pennsylvania, West Virginia) Pennsylvania (Indiana, Maryland, New Jersey, Ohio, Virginia, West Virginia) Virginia (District of Columbia, Kentucky, Maryland, Pennsylvania, West Virginia) West Virginia (Kentucky, Maryland, Ohio, Pennsylvania, Virginia) Wisconsin (Illinois, Indiana, Kentucky, Michigan)</p> <p>Enacted legislation on filing and payment due date relief:</p> <p>Kentucky - enacted legislation 3/30/20 - S.B. 150 requires the Department of Revenue to provide the same extensions as offered by the U.S. Department of the Treasury and the Internal Revenue Service in response to the novel coronavirus and to waive penalties and interest. Under the bill’s tax provisions, tax districts are authorized to suspend or extend return deadlines for taxable net profits or gross receipts during the state’s declared emergency, which was issued March 6 and contains no stated end date.</p> <p>LA — Act 47 (S.B. 498), Laws 2020, effective June 4, 2020 - If a disaster or emergency is declared by the Louisiana Governor or the U.S. President, the Department of Revenue may extend tax return filing and payment deadlines by no more than: - six months for income and franchise taxes; - three months for any other tax. Interest may accrue during the extension in the case of a governor-declared disaster, but not during a presidentially-declared disaster.</p> <p>NC – Under the new law signed by Governor Roy Cooper, the NCDOR will not charge interest from April 15, 2020 through July 15, 2020 on underpayments of individual income, corporate income, and franchise tax on tax</p>

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		<p>from an employee's principal place of business, despite temporary work from home location</p> <p>Michigan: Wages earned by nonresidents should not be subject to local income tax.</p> <p>Summary of Electronic Signatures Relief (AICPA state chart on guidance on electronic signatures)</p> <ul style="list-style-type: none"> - 16 states permit electronic images (scanned or photographed) of signatures (instead of wet signature requirements). [AZ, CA, DC, GA, IA, KS, MA, MD, MI (MI Treas.), MS, NE, NJ, NY (esig on efile auth.) OH, PA, and RI (Permanent legislation on electronic signatures – NY) - 4 states permits email of documents – GA, MD, MS, NY - Provide automatic acceptance into the state electronic filing program if accepted by the IRS and do not require a separate signature authorization form other than the IRS Form 8879 series - Examples: - 1 state – GA for all returns - 13 states do not require a signature form unique to that state when e-filing an individual tax return (Form 1040) - CT, FL, GA, KS, ME, MN, MT, NH, NC, OH, TN, TX, (Kansas City and St. Louis, MO, KY cities, MI cities, MI business tax, some OR cities including Portland, OH cities, PA cities including Philadelphia and Pittsburg) <p>Provide one additional month state filing after federal filing (including extensions) penalty relief.</p> <ul style="list-style-type: none"> - Examples: - 6 states – (Delaware, Idaho, Kansas, Maine, New Jersey, and Vermont) providing automatic penalty relief for corporations that file by 11/16/20. - 11 states – (Alabama, Georgia, Idaho, Mississippi, Missouri, Nebraska, North Carolina, Rhode Island, Tennessee (also one additional month proposed legislation), Utah, and West Virginia) is providing case by case relief upon request for corporations that file by 11/16/20. - 4 states – (AZ, IA, NY, OR) are providing extensions beyond 11/16/20 Arizona corporate and individual extended returns are due by 1/15/21 (and fiduciary returns by 12/30/20) if a federal extension from 7/15/20 was filed, but if e-filing, return should be efiled by 10/15/21 as AZ system linked to federal efile system 	<p>returns due to be filed between April 15, 2020, through July 15, 2020. The relief also applies to estimated income tax payments due between the same dates.</p> <p>NJ – Bill S-2338 enacted 4/14/20 - extended the time to file and pay 2019 calendar year Individual Gross Income Tax, Partnership, and Corporation Business Tax originally due on April 15, 2020 was signed by the Governor on 4/14/20. These taxpayers will have until July 15, 2020 to file returns and make applicable tax payments, which includes 1st quarter 2020 estimated tax payments.</p> <p>NM - HB-6 allows for taxpayers who file their return by July 15th, 2020 to have until April 15, 2021 to pay the tax due in full without getting assessed late payment penalty or interest. Please note, failure to file a return by July 15th, 2020 will exclude the taxpayer from the penalty and interest relief through April 15, 2021. Withholding being reported and associated payments due between March 25th, 2020 and July 25th, 2020 may be submitted without penalty no later than July 25th, 2020. This return filing extension does not apply to gross receipts tax, governmental gross receipts tax, compensating tax, leased vehicle gross receipt receipts, leased vehicle surcharge (reported using CRS), or any other tax program that is not listed above. HB-6 allows for taxpayers who have filed their CRS returns timely, including the extension above for withholding and normal due dates for gross receipts tax and compensating tax that have been unable to pay timely to have until April 25th, 2021 to pay the tax due in full without getting assessed late payment penalty or interest. Please note, failure to file a return by the due date will exclude the taxpayer from the penalty and interest relief through April 25, 2021. There is an extension to pay property tax that was originally due between April 10, 2020 to May 10, 2020 by May 10,</p>

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		<p>that often shuts down after 10/15/21. Iowa - 7/31/20 returns automatically extended 6 months until 1/31/21 if paid 90% taxes due by 7/31/20. New York provides corporate extensions until 4/15/21 upon filing extension requests. Oregon (100% penalty relief for 2019 returns for personal income, corporate income, and corporate excise. 100 percent penalty waivers on 2019 income tax due from businesses that are impacted by COVID-19, 100 percent interest waivers on 2019 income tax due from small businesses that are impacted by COVID-19 and that have less than \$5 million in gross receipts, continuing to provide extended payment plans of up to 36 months for any taxpayer impacted by COVID-19 when entering into an approved payment plan.</p> <p>2 states – providing no use tax on donations of PPE – IN, MI</p> <hr/> <p>Relevant Excerpts of States’ Tax Filing, Payment, and Administrative Relief</p> <p>August 14 – PA – corporation tax returns and payments that were due May 15 are extended to August 14. There is no extension for the June 15 estimated payment due date for corporations.</p> <p>July 31 – IA – for return filing and payment due 3/19-7/31 – individual, composite, fiduciary, corporation, franchise tax, partnership, S corp, credit union – no late filing or underpayment penalties. Interest starting 8/1/20. Relief does not apply to estimated taxes. Relief includes fiscal year returns. The filing and payment extension applies to any tax return and associated tax payment listed in Order 2020-01 with a due date on or after March 19, 2020, but before July 31, 2020. The filing and payment extension does not apply to estimated tax payments. A calendar-year filer’s 1st quarter and 2nd quarter 2020 estimated payments are due on April 30, 2020, and June 30, 2020, respectively. Estimated taxes were specifically excluded from the relief in Order 2020-01. The estimated tax underpayment penalty relief provided in Order 2020-03 only applies to certain estimated tax installments due for tax years that begin in 2020. For example, 2019 estimated tax payments for calendar year filers were due in four installments (e.g. April 30, June 30, September 30, January 31, 2020) and these penalties are imposed for failure to make adequate estimated payments on time. Those estimated payments are not covered by these Orders. Penalties calculated on the 2019 IA 2210, 2210F, or 2210S (individuals) or 2019 IA 2220</p>	<p>2021 without being assessed penalty and interest. This bill also provides relief for health care providers, excluding hospitals licensed by the Department of Health, with an exemption for monies received by the federal government through payments pursuant to the federal Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act). Note, monies from the CARES Act are only taxable if they are monies received to cover the receipts of services or property sold that are normally taxable under the Gross Receipts and Compensating Tax Act.</p> <p>Ohio bill – House Bill 197 – enacted 3/27/20 – for individuals - the due date would get extended to the federal due date, but the Tax Commissioner needs to act once it is enacted. For the CAT, the Commissioner would be authorized to extend the due date for this return, which is originally due May 11, 2020. Other tax changes in the bill regarding net profit and withholding.</p> <p>OK – enacted - Oklahoma Governor Kevin Stitt signed legislation (S.B. 1075, Laws 2020) on 5/21/20 granting temporary leniency to certain Quality Jobs Program participants unable to meet certain payroll threshold requirements due to business implications of COVID-19. (6/24/20)</p> <p>NM - HB-6 allows for taxpayers who file their return by July 15th, 2020 to have until April 15, 2021 to pay the tax due in full without getting assessed late payment penalty or interest. Please note, failure to file a return by July 15th, 2020 will exclude the taxpayer from the penalty and interest relief through April 15, 2021. Withholding being reported and associated payments due between March 25th, 2020 and July 25th, 2020 may be submitted without penalty no later than July 25th, 2020. This return filing extension does not apply to gross</p>

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		<p>(corporations and financial institutions subject to franchise tax) still must be paid with the Iowa return. The same outcome would apply to fiscal-year filers for tax years that began in 2018 or 2019 with due dates that fall within the period covered by Order 2020-01. Because estimated payments were specifically excluded from Order 2020-01, underpayment penalties due on required payments during the period covered by that order and those returns will still apply. Previously extended tax returns that have an extended due date on or after March 19, 2020, but before July 31, 2020, benefit from the filing extension to July 31, 2020. Note, however, that under Iowa law an automatic extension only extends the time to file a return, not to pay the tax. Therefore, taxpayers with tax due prior to March 19, 2020 may accrue interest on the balance of unpaid tax. The suspension of interest only applies to interest that accrues between March 19, 2020, and July 31, 2020. Order 2020-03 allows taxpayers to use their 2018 income tax liability (or 110% of their 2018 liability for high income taxpayers) to compute safe harbor estimates for 2020 estimated tax installment payments with a due date on or after April 30, 2020, and before July 31, 2020. For most individuals, this additional relief will apply to their 1st and 2nd quarter estimates for tax year 2020 due on or before April 30, 2020, and June 30, 2020. A taxpayer will not be subject to penalties for underpayment of estimated tax with respect to both installments due on April 30, 2020, and June 30, 2020, if the individual pays the following amounts for each installment payment:</p> <ul style="list-style-type: none"> - 27.5% of their 2018 Iowa tax liability for a taxpayer whose 2018 federal adjusted gross income (as adjusted for any Iowa decoupling including bonus depreciation/section 179 adjustment) is greater than \$150,000, or greater than \$75,000 for a married filing separate taxpayer; or - 25% of their 2018 Iowa tax liability for any other taxpayer. <p>As a result, for taxpayers who computed their tax year 2019 safe harbor estimates using their 2018 tax liability, and had no change in their withholding since 2019, their 1st and 2nd quarter safe harbor estimated payments for tax year 2020 will match their tax year 2019 required quarterly estimated payment. However, any taxpayer who takes advantage of the underpayment penalty relief provided in Order 2020-03 must add the remaining amount due for these installments to their next installment due on or after July 31, 2020. For most individuals, this will increase the required 3rd quarter estimate due September 30, 2020. Failure to pay the increased required installment by the taxpayer's first due date on or after July 31, 2020, will be considered an underpayment of estimated taxes for the installment. The relief granted in Order 2020-03 is available to any taxpayer required to make a tax year 2020 estimated income tax payment on or after April 30, 2020, but before</p>	<p>receipts tax, governmental gross receipts tax, compensating tax, leased vehicle gross receipt receipts, leased vehicle surcharge (reported using CRS), or any other tax program that is not listed above. HB-6 allows for taxpayers who have filed their CRS returns timely, including the extension above for withholding and normal due dates for gross receipts tax and compensating tax that have been unable to pay timely to have until April 25th, 2021 to pay the tax due in full without getting assessed late payment penalty or interest. Please note, failure to file a return by the due date will exclude the taxpayer from the penalty and interest relief through April 25, 2021. There is an extension to pay property tax that was originally due between April 10, 2020 to May 10, 2020 by May 10, 2021 without being assessed penalty and interest. This bill also provides relief for health care providers, excluding hospitals licensed by the Department of Health, with an exemption for monies received by the federal government through payments pursuant to the federal Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act). Note, monies from the CARES Act are only taxable if they are monies received to cover the receipts of services or property sold that are normally taxable under the Gross Receipts and Compensating Tax Act.</p> <p>NY - enacted <u>SB 8832</u> – signed by the Governor 8/24/20 - allows tax preparers to file their client's NYS tax returns with an electronic signature and permanently submit to NY state tax authorization forms with an electronic signature instead of the traditional wet signature.</p> <p>PA – enacted - Act 10 of 2020, which extends the due date of certain personal income tax returns and payments, as well as waiving certain other income tax dates. Act 10 of 2020 also extends the deadline for the filing of 2019 local tax returns and payments to July 15, 2020.</p>

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		<p>July 31, 2020. If overpaid an installment, the overpayment will be carried to the next installment due. The underpayment of estimated tax penalty is calculated separately for each quarter. To avoid penalties, the taxpayer must timely pay at least 25% (or 27.5% for a high income taxpayer) of the 2018 income tax liability with the 1st quarter income tax estimate and by the due date of the 2nd quarter installment, the taxpayer must pay at least 50% (or 55% for a high income taxpayer) of the 2018 income tax liability, if the relief granted in Order 2020-03 is utilized. Individuals may be able to reduce or eliminate the amount of one or more of your required installments by using the annualized income installment method calculated on the IA 2210 Schedule AI. Individuals who cannot pay quarterly estimates may apply to the Department for a waiver of underpayment penalty.</p> <p>Deadlines for the IA 1041 Fiduciary Income Tax Return filed by estates and trusts are extended by the Order, but the Order does not extend payment and filing deadlines related to the IA 706 Inheritance Tax Return. The regular deadline for paying Iowa inheritance tax reported on an IA 706 is the last day of the 9th month following the death of the decedent. A taxpayer's PPP loan that is forgiven and properly excluded from federal gross income under section 1106 of the federal CARES Act in a tax year beginning on or after January 1, 2020, will also qualify for exclusion from income for Iowa tax purposes. The COVID-19 economic impact payments authorized in section 2201 of the federal CARES Act, whether in the form of a rebate or a refundable tax credit, will not be included in Iowa taxable income or added back as part of an individual's reportable federal income tax refund for Iowa individual income tax purposes. The Department does not believe that the presence of employees who normally work outside of Iowa, but who are now working remotely from within the state solely as a result of the COVID-19 pandemic state of emergency represents the same type of business activity on the part of the employer contemplated by the law. Therefore, while Iowa's state of emergency in response to COVID-19, or similar declared state of emergency in the state where the 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. 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. Iowa individual income tax and withholding requirements have not been modified by the COVID-19 pandemic. Iowa individual residents are subject to tax on their entire income, wherever earned, so an Iowa resident's income tax return filing</p>	<p>Virginia - Pursuant to budget language enacted by the 2020 General Assembly (Item 3-5.23 of House Bill 29, Chapter 1283 of the 2020 Acts of Assembly, and Item 3-5.22 of House Bill 30), Virginia will waive the accrual of interest for certain Virginia income and sales tax payments that are paid on extension in response to the coronavirus disease 2019 (COVID-19) crisis.</p> <p>Proposed tax related Coronavirus legislation –</p> <p>AZ - S.B. 1021, sent to the Governor on May 26, would require the Arizona Department of Revenue to accept electronic signatures and provides the requirements for such electronic signatures.</p> <p>CA - A.B. 2166, re-referred to the Committee on Revenue & Taxation on May 5, would amend Cal Rev. and Tax Code Sec. 24416 to conform to the net operating loss five-year carryback for losses arising in a taxable year beginning after December 31, 2017 and before January 1, 2021 recently enacted by the CARES Act. Additionally, the bill allows a taxpayer to file a return for the first six months of a taxable year if that return includes a claim for a net operating loss carryback allowed under IRC Sec. 172(b)(1)(D)(i).</p> <p>CA - CA conforms to the federal exclusion from income for forgiven PPP loans, but does not appear to allow expenses. AB 1577 passed early September 2020.</p> <p>DC</p> <p>IL - H.B. 5774, introduced on May 8, would amend 35 ILCS 200/21-27 (waiver of interest penalty) to provide that, for taxable year 2019 (payable in 2020), interest penalties will be waived for the delinquent payment of any property tax installment. H.B. 5768, introduced</p>

	<p>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. Iowa Nonconformity: Coronavirus Aid, Relief, & Economic Security (CARES) Act of 2020 - The Department has published guidance describing Iowa's nonconformity with provisions of the CARES Act of 2020 that commonly affect income taxes for individuals and businesses for tax years beginning in calendar year 2018 or 2019. Iowa generally conforms with federal tax changes, to the extent they affect Iowa income taxes, for tax years beginning on or after January 1, 2020. A Retroactive provisions of the CARES Act with which Iowa does not conform:</p> <p>Paycheck Protection Program (PPP) under the CARES Act. A taxpayer's PPP loan that is forgiven and properly excluded from federal gross income under section 1106 of the CARES Act in a tax year beginning on or after January 1, 2020, will also qualify for exclusion from income for Iowa tax purposes. However, Iowa is not conformed with section 1106 of the CARES Act for tax years beginning prior to January 1, 2020. If a taxpayer receives PPP loan forgiveness for a tax year beginning prior to January 1, 2020, that discharge of indebtedness may be considered income for Iowa tax purposes, unless the income qualifies for exclusion under another applicable provision of federal or Iowa law. Modification of Limitation on Losses for Taxpayers Other than Corporations (Excess Business Losses) under the CARES Act - Iowa was not conformed with the excess business loss limitation for tax year 2018, so the temporary suspension of the excess business loss limitation in the CARES Act should have no effect on the calculation of net income on 2018 Iowa income tax returns. For tax year 2019, the excess business loss limitation will apply for Iowa tax purposes, even though the limitation does not apply for federal purposes. Modification of Limitation on Business Interest under the CARES Act - Iowa is not conformed with this change to the extent it applies retroactively to tax year 2019. Specifically, the ATI percentage used in calculating the deduction limitation is 30% for Iowa tax purposes in tax year 2019, even though many taxpayers have the option to use 50% for federal purposes. Depreciation of Qualified Improvement Property (QIP) under the CARES Act - Iowa does not conform to this treatment for tax years 2016 through 2019, and instead treats qualified improvement property placed in service during those tax years as 39-year property. Bonus depreciation under IRC section 168(k) is not allowed for Iowa tax purposes for any tax year. Proposed rulemaking expands options for signatures on paper filings to include copies and facsimiles of signatures.</p>	<p>on May 5, would provide that if a disaster is declared by Governor proclamation for all counties in the State due to a public health emergency, the first installment of taxes due in that calendar year will not be considered delinquent and will not accrue interest for up to 90 days after the later of (i) June 1 or (ii) the day after the date specified on the real estate tax bill as the first installment annual due date. H.B. 5772, introduced on May 8, would amend 35 ILCS 200/21-40 (ordinance for a delayed due date) to provide for an extension of property tax installment payments and waiver of penalties and interest. (5/12/20)</p> <p>LA - S.B. 498, scheduled for a third reading and final passage on May 12, authorizes the tax collector to allow extensions of time to file and pay taxes in the event of a gubernatorially declared disaster. The bill would also allow the tax collector to allow extensions of time to file and pay taxes in the event of a presidentially declared disaster and also allow the suspension of the accrual of interest for all or part of the extension period. HCR 40, heard by the Committee on Ways and Means on May 11, directs the Department of Revenue to develop and make public data on the projected impact of the COVID-19 pandemic on Louisiana business revenue in 2020 and on net operating loss carry forward deductions for future tax filings. HCR 43, heard by the Committee on Ways and Means on May 11, would temporarily suspend the corporation franchise tax and the initial tax (levied on corporations or other entities for the first accounting period in which the entity becomes subject to the corporation franchise tax) to mitigate some of the financial losses suffered by businesses as a result of COVID-19. HCR 34, considered by the Committee on Ways and Means on May 4, would temporarily suspend the severance taxes levied on oil, natural gas, distillate, and condensate to provide relief to the oil and natural gas industries from the impact of</p>
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		<p>July 31 – MI – corporation return filing and payment extension.</p> <p>July 20 - HI – filing and payment of 2019 income tax returns (does not include 2020 estimated payments) extended for all Affected Taxpayers, 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. Waives interest and penalties and additions to tax for failure to file or pay if file and pay by July 20. The relief provided in this Announcement applies solely to returns and payments for an Affected Taxpayer’s 2019 taxable year due from April 20, 2020 to June 20, 2020. The relief provided in this Announcement does not include estimated income tax payments for the 2020 taxable year. For purposes of automatic extensions for Affected Taxpayers, the postponed payment deadline of July 20, 2020 will be used. This means that for Affected Taxpayers, “properly estimated tax liability” must be paid by July 20, 2020 rather than April 20, 2020 and returns must be filed by October 20, 2020. Affected Taxpayers subject to penalties or additions to tax despite the relief granted by this Announcement may seek reasonable cause waivers. The relief provided by this Announcement is limited to Hawaii income tax payments and does not extend to withholding tax, franchise tax, public service company tax, general excise tax, transient accommodations tax, estate tax, or any other tax not specifically identified for the relief provided by this Announcement. The Tax Announcement applies to individuals, trusts and estates, corporations, and other non-corporate tax filers as well as those who pay self-employment tax. The Economic Impact Payments and loan proceeds from the PPP and EIDL programs are not subject to Hawaii income tax. Payments under the PUA and FPUC programs are subject to Hawaii income tax. Under current law, forgiven PPP loans are subject to Hawaii income tax. However, the Department of Taxation intends to recommend to the Hawaii State Legislature that Hawaii conform to the federal treatment of PPP loan forgiveness. Under existing law, unemployment compensation paid to employees and the receipt of loan funds, such as funds from PPP loans and EIDLs, are not subject to general excise tax (GET). GET will not be imposed on payments received under PUA, loan amounts forgiven under PPP, and EIDL Grants. These amounts will be treated as exclusions from gross receipts and should not be reported on GET returns.</p> <p>July 15 – AK – payments due for corporations income tax. The legislation extends filing and payment due dates for all tax types except Oil and Gas Property and Production taxes until July 15, 2020. The temporary statute is effective as of April 10, 2020. Returns and payments</p>	<p>COVID-19. On May 8, the Louisiana Economic Recovery (LAER) Task Force issued its Phase I Report, which recommends, among other things, centralized sales tax collection, net operating loss carrybacks, and suspension or elimination of the franchise tax. The Task Force, comprises private sector business leaders, is tasked with advising lawmakers on economic recovery in the wake of the COVID-19. The goal of the Task Force is to develop practical and specific policy recommendations to jumpstart the Louisiana economy in the short term and lay the foundation for continued economic resurgence in the months and years to come. More information about the task force can be found on its website. (5/12/20)</p> <p>NC - H.B. 1211, referred to the Committee on Finance on May 27, would among other things update the State’s conformity to the IRC under Sec. 105-228.90 to the Code as of May 1, 2020 and decouple from the modification of limitations on business interest (IRC Sec. 163(j)) allowed under Sec. 2306 of the CARES Act. (6/2/20)</p> <p>NC - S.B. 848, introduced on May 26, would provide a temporary franchise tax credit for corporations that retain employment levels and make investments during the coronavirus pandemic. (6/2/20)</p> <p>NJ - S.B. 2690, introduced July 9, prohibits the imposition of the corporation business tax on foreign (out-of-State) corporations whose only contact with the State is the employment of a State resident who is temporarily working remotely from the State resident’s domicile due to a public health emergency (as defined therein). (7/15/20)</p> <p>NY - S.B. 8819, the Welcome Heroes Tax Relief Act of 2020, referred to the Rules Committee on July 20, would provide that an</p>

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		<p>that were due on March 31, 2020 before SB 241 was signed and effective—were extended.</p> <p>July 15 – AL – filing and payment extended to July 15 for all taxpayers, including individuals, associations, trusts and estates, partnerships, corporations, and other non-corporate tax filers. Other taxes included in the deadline extension are corporate income tax, the financial institution excise tax, and the business privilege tax. Waives interest and penalties. Also, the due date of March 15, 2020, for filing a composite income tax return and making payments on behalf of its non-resident members is automatically postponed to July 15, 2020. Waives interest and late filing and late payment penalties through July 15, 2020, for any tax payment due on a tax return with a due date on or after March 15, 2020, to provide the relief to taxpayers. Any pass-through entity required to file on March 15, 2020, a composite income tax return and remit payments on behalf of its non-resident members is affected by the COVID-19 pandemic for purposes of the relief described in this Order (Affected Taxpayer). The relief is available solely with respect to composite payments due to be made and composite returns due to be filed on March 15, 2020, by pass-through entities. No extension is provided for the payment or deposit of any other type of state tax, or for the filing of any other state information return. As a result of the postponement of the due date for filing composite returns and making composite payments from March 15, 2020, to July 15, 2020, the period beginning on March 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 file composite returns and to pay composite payments postponed by this Order. Interest, penalties, and additions to tax with respect to such postponed filings and payments will begin to accrue on July 16, 2020.</p> <p>July 15 – AR - July 15 – extend the 2019 individual income tax filing date and individual income tax payment date from April 15, 2020, to July 15, 2020. This extension to July 15, 2020 includes 2019 returns of individuals income tax, Subchapter S Corporations, fiduciaries and estates, partnerships and composite returns. The April 15, 2020 to July 15, 2020 period will be disregarded for purposes of calculation of interest and penalties. Interest and penalties will begin to accrue on July 16, 2020. This extension does not apply to 2020 estimated Individual Income Tax payments due on April 15 or June 15. The deadline for tax year 2020 estimated tax payments remains April 15, 2020. The following filing and payment deadlines for income tax are not affected: 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>	<p>out-of-state business that conducts operations in New York for the purpose of performing COVID-19 emergency related work or services during the COVID-19 period (as defined therein) will not be considered to have established a level of presence that would require it to register, file and/or remit state or local taxes or that would require it or its out-of-state employees to be subject to any state licensing or registration requirements. However, out-of-state businesses and out-of-state employees will be required to pay transaction taxes and fees including, but not limited to, fuel taxes or sales and compensating use taxes on materials or services subject to sales and compensating use taxes, hotel taxes, car rental taxes or fees that the out-of-state affiliated business or out-of-state employee purchases for use or consumption in New York during the COVID-19 period, unless these taxes are otherwise exempted during the COVID-19 period. (8/2/20)</p> <p>NY - Sales Tax Exemption for Facemasks: New York S.B. 8732, referred to the Rules Committee on July 13, would provide for a sales and use tax exemption for cloth face coverings used to prevent the spread of the coronavirus, COVID-19. The bill is identical to A.B. 10570. (8/2/20)</p> <p>NY - enacted SB 8832 – signed by the Governor 8/24/20 – permanent legislation allows tax preparers to file their client’s NYS tax returns with an electronic signature and permanently submit to NY state tax authorization forms with an electronic signature instead of the traditional wet signature.</p> <p>“IF A TAX DOCUMENT IS AUTHORIZED BY THE COMMISSIONER TO BE FILED ELECTRONICALLY, THEN ANY ASSOCIATED E-FILE AUTHORIZATION PRESCRIBED BY THE COMMISSIONER</p>

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		<p>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:</p> <ul style="list-style-type: none"> • Sales and Use Tax • Withholding Tax • Motor Fuels Tax • Tobacco Products Tax • Alcohol Excise. <p>July 15 – AZ – extension of filing and payment, for individual, corporate, and fiduciary tax returns, waive late filing and late payment penalties.</p> <p>July 15 - CA – extension to filing and payment (including second and first quarter estimated payments), LLC taxes and fees, non-wage withholding payments), waive interest and penalties, for individuals and businesses. For paper returns and other documents that must be signed with an original signature by you and/or your tax representative during the postponement period of March 12, 2020, through July 15, 2020, we will not require an original signature, except for Power of Attorneys (POAs). We will accept 2 signature alternative methods for paper returns: Method 1: An attached document that must be included with the filed return that provides a copy of the original signature. The attached document should: Identify what the document signature is for (Example: Corp XX, 2019 Form 100), State “Refer to the attachment for a copy of the original signature” on the signature line;or Method 2: A paper return with a faxed signature on the signature page. For all other documents, except POAs, filed with us that require an original signature, we will accept documents with photographed or digital copies of required signatures. You can also upload a document with a signature into MyFTB. Please note that only PDF and Excel documents are currently accepted. These temporary procedures do not apply to filing a POA. Follow the procedure on Submit a power of attorney if you need to submit a POA to us. We implemented a temporary suspension on a number of collection activities within our personal income tax, business entity tax, and nontax debt (court-ordered debt and vehicle registration collection) programs through July 15, 2020: Wage attachments, bank levies, liens, and field agent calls/visits are suspended; Suspension of business entities with the Secretary of State (SOS) are delayed; The Top 500 Delinquent Taxpayers List is delayed. An extension has been granted to taxpayers whose financial hardship was scheduled to expire. We’ve suspended Requests, Demands, and related Notices of Proposed Assessment for prior year returns until July 15. In cases where an applicable statute of limitations expires during this period, we will consider a claim for refund timely if filed on or before July 15, 2020. This extension applies to a letter claim or an amended return claiming an overpayment of tax. The BOE tax filing deadline for business personal property statements is extended from May 7, 2020, to</p>	<p>MAY BE SIGNED USING AN ELECTRONIC SIGNATURE COMPLIANT WITH ANY INSTRUCTIONS PRESCRIBED BY THE COMMISSIONER. (C) AN E-FILE AUTHORIZATION SIGNED ELECTRONICALLY IN THE MANNER SET FORTH IN SUBSECTION (B) OF THIS SECTION SHALL HAVE THE SAME FORCE AND EFFECT AS A HANDWRITTEN SIGNATURE AND MAY BE PROVIDED TO A TAX PREPARER BY ELECTRONIC MEANS.”</p> <p>“Under the current law, individual filers are able to use an electronic signature to file their own NYS tax returns. For federal tax returns, tax preparers are able to use an electronic signature to file a federal tax return to the IRS on behalf of their clients.” (8/24/20)</p> <p>NY - S.B. 8386, referred to the Budget and Revenue Committee on May 21, would provide that for the duration of the state disaster emergency under Executive Order 202, a business which has required some or all of its employees to work remotely as a result of COVID-19, may designate the remote work as having been performed at the location the work was performed prior to the declaration of the emergency for all state and local tax purposes, including but not limited to, apportionment. (6/2/20)</p> <p>From EY Payroll alert (5/28/20)</p> <p>“New York Senate bill would allow businesses to treat income earned working from home, outside New York due to COVID-19, as exempt from NY income tax and withholding</p> <p>New York Senate bill S.8386, introduced on May 21, 2020, would provide relief to businesses whose employees are working from home outside of New York State due to COVID-19 by confirming that such telework</p>

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		<p data-bbox="709 170 1497 803">May 31, 2020. Per FTB, COVID-19 CARES Act -The CARES Act economic impact payments from the federal government are not subject to California income tax. The CARES Act emergency increase in unemployment compensation benefits (in the amount of \$600 per week) that individuals receive are not subject to California income tax. The CARES Act modifications for NOLs do not apply for California income and franchise tax purposes. The federal early withdrawal penalty waivers for distributions from qualified retirement accounts under the federal CARES Act also applies for California income tax purposes. California will not treat an out-of-state corporation whose only connection to California is the presence of an employee who is currently teleworking in California due to Executive Order N-33-20 as being actively engaged in a transaction for the purposes of financial or pecuniary gain or profit. Also, California will not include the compensation attributable to an employee who is currently teleworking due to Executive Order N-33-20 in the minimum payroll threshold set forth in California Revenue & Taxation Code section 23101(b)(2)(4). California will treat the presence of an employee who is currently teleworking in California due to the Governor's Executive Order as engaging in de minimis activities for purposes of P.L. 86-272 protection.)</p> <p data-bbox="709 836 1497 1356">July 15 – CO - payment and filing deadline for all Colorado taxpayers state income taxes and estimated taxes is extended by 90 days until July 15, 2020 – and automatic 6 months extension to file until October 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 the filing is due on or before October 15, 2020. The penalties for estimated payments are also waived until July 15, 2020. This extension and these waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay. The relief does not apply to other returns, filings, or payments required to be made, including, but not limited to, withholding tax. The Colorado Department of Revenue, Division of Taxation, adopted a temporary emergency rule to comply with Executive Order D 2020 023, which extends the filing and remittance deadline for certain sales taxes from the April 20, 2020 filing and remittance deadline to May 20, 2020.</p> <p data-bbox="709 1388 1497 1497">July 15 - CT extending the filing and payment deadline for personal income tax returns 90 days, to July 15, 2020. The extension also applies to Connecticut estimated income tax payments for the first and second quarters of 2020. Form CT-1041 returns and payments for trusts and</p>	<p data-bbox="1518 170 2032 560">is due to the necessity of the employer and not the convenience of the employee and is exempt from New York income tax and income tax withholding. The bill would apply only for the period that employers mandated employees work from home pursuant to the emergency declaration in New York Executive Order 202. Should the bill become law, it would be effective immediately but would apply only to the time covered by the executive order, which is currently March 7, 2020 through September 7, 2020.</p> <p data-bbox="1518 560 2032 1497">Under New York’s convenience-of-the-employer rule, the employer is required to withhold New York state income tax from all wages paid to the employee if (1) the employee spent at least one day in the year in New York and (2) the reason the employee is working from home outside of the state is for the employee’s own convenience. If the reason the employee is working from home is for the convenience of the employer, work from home is excluded from the nonresident income tax withholding requirement. (<i>TSB-M-06(5) I.</i>) Thus far, the New York Department of Tax and Finance has not issued guidance pursuant to COVID-19 and the so-called “convenience-of-the-employer rule,” leaving businesses with uncertainty as to how the Department would rule on the matter should employers reach the conclusion that income employees earn working from home outside of New York during the COVID-19 emergency is exempt from New York income tax and income tax withholding. The New York Department of Tax and Finance has received numerous requests to issue guidance similar to that contained in S. 8386. For instance, on April 10, 2020, the New York Bar Association issued a letter of recommendation urging COVID-19 relief through the convenience-of-the-employer rule.” (5/28/20)</p>

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		<p>estates with a due date of April 15, 2020, have been extended to July 15, 2020. 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. The extension does not apply to the withholding tax. Gifts made during taxable year 2019 are reported on Form CT-706/709. This extension does not apply to estate tax. Extended filing and payment for sales tax returns if meet criteria. Taxpayers that have \$150,000 or less in annual Sales Tax liability qualify for an automatic extension of time to file and pay. Similarly, 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. For monthly Sales Tax and Room Occupancy Tax filers: returns and payments due March 31, 2020, and April 30, 2020, are extended to May 31, 2020. For quarterly Sales Tax and Room Occupancy Tax filers: returns and payments due April 30, 2020, are extended to May, 31, 2020. The deadline to submit additional documentation for a Connecticut EITC claim has been extended to July 15, 2020. Pursuant to Executive Order No. 7N issued by Governor Lamont, the Plastic Bag Fee is suspended from March 26, 2020, through May 15, 2020. Business returns (pass-throughs, UBIT, corporate) – extended filing and payment to due June 15. DRS is extending by an additional 90 days the 60-day filing requirement deadline for filing certain protests with the DRS' Appellate Division.</p> <p>July 15 - DC - deadline for taxpayers to file and pay individual and fiduciary income tax returns, partnership tax returns, and franchise tax returns is extended to July 15, 2020, and includes combined return filers. The deadlines for individual and business taxpayers to file their Tax Year 2020 estimated tax payments (Forms D-40ES, D-41ES, D-20ES, and D-30ES) remain unchanged. The first quarter payments are due April 15, 2020, and the second quarter payments are due June 15, 2020. OTR will abate interest and waive penalties for failure to timely pay sales and use tax due for periods ending on February 29, 2020 and March 31, 2020, provided certain conditions are met. 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. The deadlines to file Forms D-20ES, D-30ES, D-40ES and D-41ES and to make estimated tax payments remains unchanged. The first quarter payments are due April 15, 2020, and the second quarter payments are due June 15, 2020. The Office of Tax and Revenue will not seek to impose corporation franchise tax or unincorporated business</p>	<p>NY - S.B. 8394, referred to the Budget and Revenue Committee on May 21, would exempt certain personal protective clothing and equipment from sales and use tax. (6/2/20) NY - S.B. 8138, passed by the Assembly and returned to the Senate on May 28, would amend the New York Real Property Tax Law to create a new Article 9-A addressing special deferments and installment payments during the COVID-19 State of Emergency. (6/2/20) NY - S.B. 8411, passed by the Assembly and returned to the Senate on May 27, provides, for New York City corporation, unincorporated business, and bank tax purposes, decoupling from the CARES Act's taxpayer-favorable modifications to: (1) IRC § 163(j) business interest limitations (rather than the enacted budget bill's decoupling from only the CARES Act's increased limitation threshold from 30 percent to 50 percent provided by IRC § 163(j)(10)(A)(i)); (2) IRC § 172 net operating loss deduction; and (3) IRC § 461(l) excess business loss deduction for individuals and flow-through entities. (6/2/20)</p> <p>RI – legislative proposal to disallow the excess business loss deduction in 2018-2020 and allow 20% of the deduction taken 2021 through 2025. (8/18/20)</p> <p>OH - H.B. 565, referred to the Ways and Means Committee on May 5, would extend the filing and payment dates for state (Ch. 5747), municipal (Ch. 718), and school district (Ch. 5748) income taxes by the same period as any federal income tax extension granted in response to the COVID-19 state of emergency. No penalties, interest penalties, or interest in connection with those taxes will accrue during the extension period. H.B. 591, referred to the House Ways and Means Committee on May 5, would suspend certain employer municipal</p>

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		<p>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 and for 90 days after the Mayor declares an end to the public emergency. Furthermore, the presence of employees under these conditions will not cause a business to lose the protections of Public Law 86-272. The Office of Tax and Revenue will allow taxpayers and tax professionals to use digital signatures on forms, even those forms that cannot be filed electronically during the declared public health emergency. If electronic filing is not possible, taxpayers and tax professionals may digitally sign an income tax, withholding, or corporate/unincorporated franchise business tax return and mail in a printed copy of the return with the digital signature to the Office of Tax and Revenue.</p> <p>July 15 - DE – filing and payment extension for - corporate tentative returns, personal income tax returns, fiduciary income tax returns and estimated personal income tax payments that would be due on April 15, 2020 will now be due on July 15, 2020. Waives penalty and interest if paid by July 15. Taxpayers may request an extension requesting additional time to file through Revenue’s online system. This will provide an automatic extension of time to file to October 15, 2020. Estimated personal income tax payments that are due on April 30, 2020 are extended to July 15, 2020. Please note that the second quarter payments remain due on June 15, 2020. 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. Additionally, throughout the COVID-19 Emergency, DOR continues to work with taxpayers who owe outstanding balances. If you owe taxes to DOR and need assistance, you may reach our collections team via email at DOR_Collections@Delaware.gov.</p> <p>July 15 – GA - extending the 2019 income tax filing and payment deadline to July 15, 2020, without penalties or interest - for state income tax payments and state income tax returns due on April 15, 2020. This also includes state estimated income tax payments due on April 15, 2020 and June 15, 2020, for the taxpayer’s 2020 taxable year. Additional extensions to conform to IRS deadlines extension – June 15 estimated payments extended to July 15, 2020, any income tax return</p>	<p>income tax withholding requirements during the COVID-19 state of emergency. (5/12/20)</p> <p>AL - Alabama Legislature considered SB 250 Sub. (Sen. Roberts) on 5/5/20, but did not pass a bill that would have exempted from AL income tax both PPP loan forgiveness/COD income and CARES Act tax rebates. It is still pending. Likely to have a special session in early Fall and consider bill again then.</p> <p>State Guidance on CARES Act Provisions</p> <p>CA - The CARES Act economic impact payments from the federal government are not subject to California income tax. The CARES Act emergency increase in unemployment compensation benefits (in the amount of \$600 per week) that individuals receive are not subject to California income tax. The CARES Act modifications for NOLs do not apply for California income and franchise tax purposes. The federal early withdrawal penalty waivers for distributions from qualified retirement accounts under the federal CARES Act also applies for California income tax purposes. A.B. 2166, re-referred to the Committee on Revenue & Taxation on May 5, would amend Cal Rev. and Tax Code Sec. 24416 to conform to the net operating loss five-year carryback for losses arising in a taxable year beginning after December 31, 2017 and before January 1, 2021 recently enacted by the CARES Act. Additionally, the bill allows a taxpayer to file a return for the first six months of a taxable year if that return includes a claim for a net operating loss carryback allowed under IRC Sec. 172(b)(1)(D)(i). FAQs - COVID-19 Economic impact payments - CARES Act Does California conform to IRS Notice 2020-46 regarding the exclusion from income of sick, vacation, or personal leave that employees elect to forgo in exchange for cash payments made by</p>

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		<p>and payment due after April 15, 2020 and before July 15, 2020 is now due on July 15, 2020, including additional corporate filers and other fiscal year income tax filers, statute of limitations to file a refund claim for a previous tax year has been extended to July 15, 2020, a 30-day extension for DOR to perform certain time sensitive actions (including audit or exams, protests or appeals, refund claims for previous tax years) if the last date to perform the action is on or after April 15, 2020 and before July 15, 2020. 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. Any statute of limitations relating to claiming prior year income tax refunds or credits that would have expired from April 15, 2020 and before July 15, 2020 is now extended to July 15, 2020. The Department will not use someone's relocation, that is the direct result of temporary remote work requirements arising from and during the Corona Virus 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. 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. The Department accepts e-signatures on business account registrations (filed with a Form CRF-002 or its Georgia Tax Center equivalent) and tax returns which are filed electronically. The Department has laid out guidelines for the acceptance of esignatures by taxpayers and/or their authorized third-party representatives. E-signatures that comply with the standards below will have the same effect as a signature on a paper tax return or form. Taxpayers and third party representatives must ensure the requirements for an acceptable e-signature are met. The Department will accept electronic or remote notarization in lieu of physical in-person notarization on any of the Department's forms that require a notary, as long as the remote notarization complies with the requirements set out in Governor Kemp's Executive Order 04.09.21, entitled "Temporarily Allowing Remote Notarization and Attestation of Documents during the COVID-19 Public Health State of Emergency." While Executive Order 04.09.21 is a temporary order, the Department will accept remote notarization on a permanent basis subject to the requirements. The Department will accept e-signatures that comply with the requirements of this Policy Bulletin on all of its documents and forms which require signature and are not already covered by Ga. Comp. R. & Reg. § 560-3-2-.27. Such documents and forms may include but are not limited to: Powers of Attorney (POA), requests for tax returns, waivers of statutes of limitations on assessment or collection, waivers of statutory notices of deficiency and consents to assessment, consent to audit changes, and</p>	<p>employers to charitable organizations that provide relief to victims of the COVID-19 pandemic? Yes, the value of leave donated in exchange for amounts paid before January 1, 2021, to organizations that aid victims of COVID-19 is excludable from an employee's income for California income tax purposes. Electing employees may not claim a charitable deduction for the value of the donated leave. Are the payments that individuals receive from the federal government (i.e., \$1,200 [\$2,400 for individuals filing a joint return] and \$500 per qualifying child) under the recently enacted federal CARES Act subject to California income tax? No, these payments are not subject to California income tax. Is the emergency increase in unemployment compensation benefits (in the amount of \$600 per week) that individuals receive under the recently enacted federal CARES Act subject to California income tax? No, these payments are not subject to California income tax. Are the modifications for net operating losses (NOLs) in the recently enacted federal CARES Act applicable for California income and franchise tax purposes? No, these modifications for NOLs do not apply for California income and franchise tax purposes. Does California conform to the federal early withdrawal penalty waivers for distributions from qualified retirement accounts under the recently enacted federal CARES Act? Yes, the federal early withdrawal penalty waivers for distributions from qualified retirement accounts under the federal CARES Act also applies for California income tax purposes.</p>

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		<p>other agreements between DOR and taxpayers. This Policy Bulletin DOES NOT apply to MVD documents and forms. For Third-Party Representatives: AUTOMATIC ACCEPTANCE INTO GEORGIA ELECTRONIC FILING PROGRAM IF ACCEPTED BY THE IRS In addition to e-signatures by third-party representatives already accepted by the Department, the Department will accept an e-signed and e-filed document from a taxpayer's third-party representative if: A. The IRS has accepted the third-party representative into the IRS e-filing program for the taxpayer; AND B. The third-party representative has received the taxpayer's properly executed IRS Form 8879, "EFile Signature Authorization Form," for the federal return that correlates with the taxpayer's State filing. Taxpayers and third-party representatives are strongly encouraged to use the Georgia Tax Center (GTC) and any existing and previously allowable means to receive and transmit e-signed documents, such as established secured messaging systems. Unless e-filing is required, the choice to electronically transmit documents to DOR is solely at the discretion of the taxpayer. Please note that communications via unencrypted email are not secure. Only include minimal identifying information in the body of an email, such as a Letter ID Number. Keep sensitive information out of the subject line and body of unencrypted emails and, if possible, use password-protected encryptions for attachments.</p> <p>July 15 – IL - filing and payment relief to individuals and businesses for Illinois income tax returns is extended from April 15, 2020, to July 15, 2020 – for all taxpayers who file and pay their Illinois income taxes on April 15, 2020, are automatically extended until July 15, 2020. This relief applies to all individual returns, trusts, and corporations. <i>The relief does not apply to partnerships.</i> 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. 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. Filing, Payment & Registration Extensions: Extending certain individual and corporate filing and payment deadlines. Implementing case-specific penalty adjustments for late filing and payments. Expedited Refund Processing: Continuing all tax processing, ID protection, fraud detection and refund processing operations. Reallocating resources to accelerate certain refund case reviews and approvals. Debt Collection Relief: Suspending the creation of most tax</p>	<p>What is the fastest way to get my federal stimulus payment if I don't normally file a tax return? The IRS website has a tool to help taxpayers get their Economic Impact Payment quickly. The non-filer tool provides a free and easy option designed for people who don't have a return filing obligation, including those with too little income to file. Visit the IRS' Non-Fileers: Enter Payment Info Here webpage and select the Non-Fileers: Enter Payment Info Here button to access the tool. Where can I go for more information on the federal stimulus payment? The IRS will post additional updates on their Coronavirus Tax Relief and Economic Impact Payments page.</p> <p>CA - CA conforms to the federal exclusion from income for forgiven PPP loans, but does not appear to allow expenses. AB 1577 enacted early September 2020.</p> <p>CA - 461(l) it is not clear if CA conforms to the technical corrections made by CARES. We conform with some modifications such as it being permanent. But not clear how the tech corrections effective back as if in TCJA applies in CA. Appropriations Act and PPP deductions - AB 1577 includes: "Any credit or deduction otherwise allowed under this part for any amount paid or incurred by the taxpayer upon which this exclusion is based shall be reduced by the amount of the exclusion allowed under this section." AB 1577 was enacted in Sept so after release of IRS Notice 2020-32.</p> <p>CO – "In June and July 2020, Colorado enacted legislation, promulgated a regulation and issued administrative guidance, all as part of an effort to address the state's conformity to the Internal Revenue Code (IRC) and the federal CARES Act. Specifically, on June 2, 2020, the Colorado</p>

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		<p>filing bills, new warrants and liens. Prior audit and legal bills will continue to be issued to protect statutes of limitation. Suspending creation of new sheriff and collection agency collection cases. Suspending outbound collection call activity to focus additional resources on assisting Hoosiers with payment support and other customer-care questions. Suspending creation of new levy and garnishment involuntary collection actions. Canceling current levy and garnishment involuntary collection actions. Offering installment payment plan agreements up to 60 months. Working with Hoosiers to modify existing installment payment agreements. Moving existing payment plan due dates to July 15, 2020, upon request Suspending payment plan terminations for missed payments. Audit & Legal Protest Relief: Suspending all in-person field audit work and working collaboratively with all entities currently under audit via correspondence and teleconference to meet statutory requirements. Suspending the non-filer desk audit letter distributions. Modifying desk audit record verification requirements (including Schedule C expense verification). Suspending all in-person protest hearings. Extending the current 60-day legal protest window an additional 60 days for a total of 120 days. Extending the current 30-day protest rehearing window an additional 60 days for a total of 90 days. Adjusting all legal protest final decisions to delay triggering of downstream statutes of limitation. Allowing the use of a valid/current Federal Power of Attorney form in lieu of Indiana’s State Power of Attorney forms in certain circumstances. Eliminating all possible remaining requirements for wet signatures. Hardship & Offer-In-Comprise (OIC) Support: Relaxing certain record submission requirements for new case creation. Extending the time frame for record submission on all pending hardship cases until July 31, 2020. Extending new hardship and OIC case processing deadlines. Supporting all requests to adjust payment plan terms. IL has said only overpayments created by returns or extensions filed by 4/15 will apply to a 2020 Q1 estimate and be considered timely. Otherwise, any overpayments are applied to the quarter received. This is how the system defaults. 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>July 15 – IN – individual and corporate tax returns - filing and payments extended from April 15 and April 20. Those originally due May 15 are due August 17, 2020. It includes estimate payments due April 15 are now due July 15. All other tax return filings and payments remain unchanged. As a result of the extensions for estimated payments, for Individual and Corporate filers who file on a calendar year basis this</p>	<p>Department of Revenue issued an emergency regulation in response to several provisions of the CARES Act, clarifying that the state’s rolling conformity to the IRC applies only on a prospective basis. The Department permanently adopted this regulation at the end of July. On June 26, 2020, Colorado enacted legislation, H.B. 20-1024, which amended the net operating loss (NOL) deduction statute to decouple from the unlimited carryforward enacted by the Tax Cuts and Jobs Act of 2017 (TCJA). Colorado subsequently enacted H.B. 20-1420, on July 11, 2020, which formally decoupled the state from several CARES Act provisions. The Department also released additional administrative guidance for taxpayers to assist in filing their returns under these new rules.” Grant Thornton alert (9/17/20)</p> <p>CT – CARES guidance – Economic impact payment - There is no Connecticut statutory modification to include the federal economic impact payments in Connecticut adjusted gross income. Therefore, as the federal economic impact payments are not included in federal adjusted gross income and there is no Connecticut modification to include these payments in Connecticut adjusted gross income, said payments are not subject to Connecticut income tax. Coronavirus-related distributions - There are no Connecticut statutory modifications specific to coronavirus-related distributions for purposes of calculating Connecticut adjusted gross income. Therefore, to the extent that these distributions are included or excluded from federal adjusted gross income in a particular year will dictate the Connecticut tax treatment of such distributions in such year. The payer is required to withhold 6.99% from the distribution unless the recipient submits a Form CT-W4P to the payer requesting that no or a lesser amount of Connecticut income tax be withheld. PPP loan forgiveness - There is no Connecticut statutory modification to include</p>

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		<p>means that the 1st estimated payment, normally due in April, will now be due July 15. Individual estimated payments originally due on June 15, 2020, are now due on or before July 15, 2020. The deadline for filing a claim for refund of income tax set to expire between April 1 and July 14, 2020, is now extended to July 15, 2020 (including refunds of withholding or estimated tax paid in 2016). Corporate estimated payments due on April 20, May 20 or June 22, 2020, are now due on or before July 15, 2020. The corporate tax returns listed below due on May 15, June 15 or July 15, 2020, are now due on August 17, 2020.</p> <p>This includes forms IT-20, IT-41, IT-65, IT-20S, FIT-20, IT-6WTH and URT-1. Business trust filings and payments remain due on their current monthly cycle due dates. If your business is closed temporarily and has no tax revenue for a filing period, you must file a return indicating \$0 for that period (\$0 return). If a business is permanently closed, an Indiana tax account is no longer needed. Please complete Form BC-100. Due dates for sales tax, withholding and all other taxes collected by merchants have not been extended. All filing and payment deadlines and rules remain in effect. Due to the COVID-19 outbreak, Indiana DOR will accept a Federal power of attorney (POA) to serve temporarily as the Indiana POA until further notice in certain circumstances: The tax/form type on the Federal POA matches or is similar to the Indiana tax/form for which the person seeks to represent the client; The requested representation is only for non-legal matters. (Any temporary acceptance of the Federal POA would not extend to protests of assessments or refund denial matters.); and The Federal POA was executed on or before March 6, 2020. [the date Governor Holcomb issued Executive Order 20-02, decreeing a public health emergency]. The Indiana Department of Revenue 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. The temporary protections provided under this guidance will extend for periods of time where: 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. If the person remains in Indiana after the temporary remote work requirement has ended, nexus may be established for that employer. 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. Individual estimated payments originally due on June 15, 2020, are now due on or before</p>	<p>these amounts in the calculation of Connecticut adjusted gross income. Therefore, because loans forgiven under the Paycheck Protection Program are excluded from federal adjusted gross income and there is no Connecticut modification to include these amounts in Connecticut adjusted gross income, such loan forgiveness is not subject to Connecticut income tax. The conclusion is the same for purposes of the Connecticut corporation business tax. NOLs - For corporation business tax purposes, Connecticut has its own specific rules for NOLs that are not impacted by the federal carryforward and carryback rules. For individual income tax purposes, the carryback of federal NOLs that affect an individual's Connecticut income tax liability are applied consistent with the Connecticut Tax Court's decision in Adams v. Sullivan, 2014 WL 4413427 (July 24, 2014) and are subject to the provisions of Conn. Gen. Stat. § 12-727(b). Note: The NOL provisions that were modified by the CARES Act do not affect an individual with a Connecticut source loss, but with no corresponding federal loss. Such individuals must comply with Conn. Agencies Regs. § 12-711(b)-6. Excess business losses - There are no Connecticut statutory modifications specific to the excess business loss limitation under I.R.C § 461(l) for purposes of calculating Connecticut adjusted gross income. Therefore, to the extent that such excess business loss limitation increases or decreases federal adjusted gross income in a particular year will dictate the Connecticut tax treatment of such limitation in such year. CT QIP guidance - QIP guidance - Connecticut conforms to the changes made to the depreciable life of QIP by the CARES Act, but does not conform to the ability to claim bonus depreciation on such assets. If a company files an amended federal return to reflect the QIP depreciation change, the company must file the corresponding amended corporation business tax return to report the</p>

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		<p data-bbox="709 172 1497 407">July 15, 2020. The deadline for filing a claim for refund of income tax set to expire between April 1 and July 14, 2020, is now extended to July 15, 2020 (including refunds of withholding or estimated tax paid in 2016). Corporate estimated payments due on April 20, May 20 or June 22, 2020, are now due on or before July 15, 2020. The corporate tax returns listed below 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.</p> <p data-bbox="709 448 1497 894">July 15 – KS - extending tax filing and payment deadlines to July 15, 2020, and waiving any interest and penalties for returns and payments and first quarter 2020 estimated payments made on or before July 15, 2020 - for Individual Income Tax, Fiduciary Income Tax, Corporate Income Tax and Privilege Tax - for calendar year tax returns and fiscal filers with due dates between April 15, 2020 and July 15, 2020, to conform to the extended due date of July 15, 2020. Homestead or property tax relief refund claims has extended the deadline for filing 2019 claims to October 15, 2020. For the Individual Income Tax, Corporate Income Tax, 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. 1st Quarter Estimated Due date – 4/15, however, interest and penalties are waived for first quarter if paid before July 15. 2nd Quarter Estimated Due date – 6/15.</p> <p data-bbox="709 935 1497 1479">July 15 – KY - extending the 2019 Kentucky income tax return filing and payment due date from April 15, 2020 to July 15, 2020 for individual, corporate, limited liability, fiduciary, and pass-through filers with filing and payment deadlines of April 15, 2020 will now be due July 15, 2020. Waiving late filing and payment penalties (<i>and interest as well as that is in legislation enacted 3/30/20</i>) on 2019 Kentucky income returns that are filed and paid by July 15, 2020. The calculation and application of penalties, fees and interest corresponding to Kentucky income tax filings and payments now due on July 15, 2020 for individual, corporate and limited liability filers shall begin on July 16, 2020. The Kentucky relief applies only to income taxes. Tax districts are authorized to suspend or extend return deadlines for taxable net profits or gross receipts during the state’s declared emergency. This income tax relief is applicable to individual, corporate, limited liability, fiduciary and pass-through filers with filing and payment deadlines of April 15, 2020. For filers who submit an automatic return filing extension, the due date for returns previously due April 15, 2020, but now due July 15, 2020, shall be October 15, 2020 for individual,</p>	<p data-bbox="1518 172 2043 529">depreciation change, except that it must calculate the depreciation deduction for Connecticut purposes without regard to the provisions of I.R.C. § 168(k) (i.e., bonus depreciation). Alternatively, if a company files federal Form 3115 to claim additional QIP depreciation as a I.R.C. § 481(a) adjustment, it must report such adjustment on the corresponding corporation business tax return, except that such adjustment must be calculated for Connecticut purposes without regard to the provisions of I.R.C. § 168(k).</p> <p data-bbox="1518 570 2043 1170">HI - The Economic Impact Payments and loan proceeds from the PPP and EIDL programs are not subject to Hawaii income tax. Payments under the PUA and FPUC programs are subject to Hawaii income tax. Under current law, forgiven PPP loans are subject to Hawaii income tax. However, the Department of Taxation intends to recommend to the Hawaii State Legislature that Hawaii conform to the federal treatment of PPP loan forgiveness. Under existing law, unemployment compensation paid to employees and the receipt of loan funds, such as funds from PPP loans and EIDLs, are not subject to general excise tax (GET). GET will not be imposed on payments received under PUA, loan amounts forgiven under PPP, and EIDL Grants. These amounts will be treated as exclusions from gross receipts and should not be reported on GET returns. (5/4/20)</p> <p data-bbox="1518 1211 2043 1503">IA - Iowa Nonconformity: Coronavirus Aid, Relief, & Economic Security (CARES) Act of 2020 – (7/14/20) The Department has published guidance describing Iowa’s nonconformity with provisions of the CARES Act of 2020 that commonly affect income taxes for individuals and businesses for tax years beginning in calendar year 2018 or 2019. Iowa generally conforms with federal tax changes, to the extent they affect Iowa income taxes, for tax years</p>

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		<p>fiduciary and pass-through filers, and November 15, 2020 for C corporation filers.</p> <p>July 15 – LA - filing and payment extension relief for income and franchise tax returns and payments due on April 15 and May 15, 2020 are extended to July 15. No penalties or interest assessed if return and payment are submitted by July 15. 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. An extension period shall run from July 16, 2020, to the general extension date of November 15, 2020 for individual, fiduciary, and partnership returns and December 15, 2020, for corporation returns. Applies to returns for income and franchise – corporation changes from 5/15 to 7/15, income – fiduciary, individual, and partnership (including composite return) changes to 7/15. Interest and penalties shall accrue beginning on July 16, 2020, on the outstanding balance of tax due. Estimated payments are not covered in the relief. According to the LDR, the first and second quarterly declaration payments remain due on April 15 and June 15, respectively. The Department shall automatically waive any UET penalty otherwise due for the April 15 and June 15, 2020 declaration payments provided the following criteria are met: a. The taxpayer pays the April 15 and June 15, 2020, declaration payments timely. b. 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. c. 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. Corresponding relief is granted for fiscal year filers. 2. The Department shall consider any late filed pass-through entity tax Act 442 election for the 2019 tax year filed on or after April 16, 2020, but before July 16, 2020, as filed timely. Corresponding relief is granted for fiscal year filers. 3. The Department extends the deadline for a credit transfer or for the execution of a binding agreement to transfer such credit for 2019 income and franchise returns by 30 days. Corresponding relief is granted for fiscal year filers. The credit transfer must include any applicable statutorily mandated transfer fee. This fee remains due at the time of submission of the credit transfer documentation.)</p> <p>July 15 – MA - moves the state income tax filing and payment deadline to match the July 15 deadline for filing federal individual and first and second installments of estimated taxes, estate and trust income taxes and partnership composite returns. Corporate excise taxes will have until July 15 with no penalty for late filing or late payment but interest is not waived. The July 15, 2020 due date applies to personal income tax,</p>	<p>beginning on or after January 1, 2020. A Retroactive provisions of the CARES Act with which Iowa does not conform: Paycheck Protection Program (PPP) under the CARES Act. A taxpayer’s PPP loan that is forgiven and properly excluded from federal gross income under section 1106 of the CARES Act in a tax year beginning on or after January 1, 2020, will also qualify for exclusion from income for Iowa tax purposes. However, Iowa is not conformed with section 1106 of the CARES Act for tax years beginning prior to January 1, 2020. If a taxpayer receives PPP loan forgiveness for a tax year beginning prior to January 1, 2020, that discharge of indebtedness may be considered income for Iowa tax purposes, unless the income qualifies for exclusion under another applicable provision of federal or Iowa law. Modification of Limitation on Losses for Taxpayers Other than Corporations (Excess Business Losses) under the CARES Act - Iowa was not conformed with the excess business loss limitation for tax year 2018, so the temporary suspension of the excess business loss limitation in the CARES Act should have no effect on the calculation of net income on 2018 Iowa income tax returns. For tax year 2019, the excess business loss limitation will apply for Iowa tax purposes, even though the limitation does not apply for federal purposes. Modification of Limitation on Business Interest under the CARES Act - Iowa is not conformed with this change to the extent it applies retroactively to tax year 2019. Specifically, the ATI percentage used in calculating the deduction limitation is 30% for Iowa tax purposes in tax year 2019, even though many taxpayers have the option to use 50% for federal purposes. Depreciation of Qualified Improvement Property (QIP) under the CARES Act - Iowa does not conform to this treatment for tax years 2016 through 2019, and instead treats qualified improvement property placed in service during those tax years as 39-year</p>

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		<p>estate and trust income tax, and income tax due with a partnership composite return with an April 15, 2020 due date. It also applies to an April, 2020 tax installment owed by a personal income taxpayer with respect to deemed repatriated income. Interest applies to corporate excise tax payments made after 4/15. While individual / fiduciary returns are automatically extended if the payment is made 7/15, corporations are NOT automatically extended if the payment is made on 7/15. They need to extend on 4/15, or else penalties could apply from 7/15 through the final filing / payment date. Taxpayers that previously filed their 2019 returns but have not yet made the associated payments have until July 15, 2020 to make such payments. The Commissioner has determined that the first and second installments of estimated tax, due April 15, 2020 and June 15, 2020, respectively, will now be due July 15, 2020. The Commissioner will waive late-file and late-pay penalties for corporate excise (including financial institution and insurance premiums excise) returns and payments due on April 15, 2020, when those returns and payments are filed and made by July 15, 2020. By law, interest will still accrue on any amounts not paid by April 15, 2020. The waiver of penalties applies to corporate excise returns and payments with an original due date of April 15, 2020, including those of certain S corporations and non-profits that file on a fiscal-year basis and have tax returns and payments due April 15, 2020. 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. The Corp. Q1 estimated payment is due 3/15, and the return is due 4/15. Any overpayment on the MA CIT return is applied to Q2, not Q1. The rules announced in this TIR are effective until the earlier of December 31, 2020, or 90 days after the state of emergency in Massachusetts is lifted. As of that date, the rules set forth in this TIR will cease to be in effect and the presence of an employee in Massachusetts, even if due solely to a Pandemic-Related Circumstance (as defined below), will trigger the same tax consequences as under Massachusetts law more generally. This TIR announces that, while the rules in this TIR remain in effect, the presence of one or more employees working remotely in Massachusetts due to (a) a government order issued in response to the COVID-19 pandemic, (b) a remote work policy adopted by an employer in good faith compliance with federal or state government guidance or public health recommendations relating to COVID-19, or (c) the worker's compliance with quarantine, isolation directions relating to a COVID-19 diagnosis or suspected diagnosis, or advice of a physician relating to COVID-19 exposure[1] (collectively, "Pandemic-Related Circumstances") will not, by itself, create a withholding obligation with respect to such employees. See 830 CMR 62.5A.3. This TIR also</p>	<p>property. Bonus depreciation under IRC section 168(k) is not allowed for Iowa tax purposes for any tax year. (7/14/20) A taxpayer's PPP loan that is forgiven and properly excluded from federal gross income under section 1106 of the federal CARES Act in a tax year beginning on or after January 1, 2020, will also qualify for exclusion from income for Iowa tax purposes. The COVID-19 economic impact payments authorized in section 2201 of the federal CARES Act, whether in the form of a rebate or a refundable tax credit, will not be included in Iowa taxable income or added back as part of an individual's reportable federal income tax refund for Iowa individual income tax purposes. (5/29/20)</p> <p>KY – FAQs on CARES - The following answers address specific questions asked by CPAs and other tax preparers with regard to the Coronavirus Aid, Relief, and Economic Security Act (also known as the CARES Act) passed by Congress on March 27, 2020.</p> <p>Does Kentucky recognize the net operating loss (NOL) carrybacks allowed for up to five years that was included in the CARES Act? No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could carryback an NOL in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p> <p>Does Kentucky recognize the suspension of the 80% limitation on net operating losses (NOLs) included in the CARES Act? No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could utilize NOLs in</p>

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		<p>announces that, while the rules in this TIR remain in effect, one or more employees working remotely in Massachusetts solely due to a Pandemic-Related Circumstance, including the presence of business property reasonably needed for such persons' use while working remotely, will not subject a business to a sales and use tax collection obligation or to the corporate excise (or corporate apportionment adjustments) by reason of that fact. Additionally, this TIR explains that businesses claiming a nexus exemption under Sections III-V must maintain written records sufficient to substantiate the existence of a Pandemic-Related Circumstance with respect to the employee(s) triggering the application of these rules. Lastly, this TIR explains the application of the Massachusetts Paid Family and Medical Leave ("PFML") program where an employee works remotely in a different state due to a Pandemic-Related Circumstance. For purposes of this Directive, when a taxpayer seeks to use an electronic signature it must include a statement, either in the cover letter or in the email transmitting the electronically signed document, that says, to the effect, as follows: "The attached [insert document name] includes [insert name of taxpayer or representative]'s valid signature and the taxpayer intends to transmit the document to the Massachusetts Department of Revenue."</p> <p>The Department will work cooperatively with taxpayers to allow for electronic signatures on various administrative forms, including with respect to the signatures of taxpayers, their representatives, or Department employees. The administrative forms for which the Department will allow electronic signatures will include but not be limited to: Form A-37: Consent Extending the Time for Assessment of Taxes, Form B-37: Special Consent Extending the Time for Assessment of Taxes, Form DR-1: Office of Appeals Form and Form M-2848: Power of Attorney and Declaration of Representative.^[1] For other forms not listed herein, the Department will work with taxpayers to confirm the parties' declaration of intent to sign electronically.</p> <p>Massachusetts tax implications of the federal CARES Act - Individual Income Tax Provisions - (1) 2020 Recovery Rebates to Individuals - Since the advance payment of a credit under the Act is not includable in federal gross income, it is not includable in Massachusetts gross income and thus not subject to the Massachusetts personal income tax.</p> <p>(2) Expansion of Unemployment Benefits - All payments of unemployment compensation, including amounts authorized under the Act, are includable in both federal and Massachusetts gross income and subject to Massachusetts personal income tax. (3) Tax-favored Withdrawals for Retirement Plans -, There is no Massachusetts analog to the Code § 72(t) penalty. Therefore, this change has no practical Massachusetts tax impact. (4) Loans from Qualified Employer Retirement Plans - for Massachusetts purposes a</p>	<p>excess of the 80% limitation in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences. Does Kentucky recognize the charitable contribution limitation increase included in the CARES Act?</p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could increase their available deduction in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences. Does Kentucky recognize the increase to the net business interest expense limitation included in the CARES Act?</p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could increase their business interest expense deduction in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences. Does Kentucky recognize the "above the line" charitable contribution deduction, which was an amendment by the CARES Act to IRC Section 62?</p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could recognize the charitable contribution deduction allowed under IRC Section 62 in calculating their Kentucky income taxes. Without adopting this provision,</p>

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		<p>loan from a qualified employer plan will be treated as a distribution to the extent it is so treated for federal purposes. (5) Temporary Waiver of Required Minimum Distribution Rules for Certain Retirement Plans and Accounts - because Massachusetts has no analog to the federal penalties at issue, these changes have no practical Massachusetts tax impact. (6) Allowance of Partial Above-the-Line Deduction for Charitable Contributions - Massachusetts does not adopt the addition of subsection (22) to Code § 62(a) because Massachusetts generally follows Code § 62(a) as in effect on January 1, 2005, with the exception of Code § 62(a)(1). However, for tax years beginning on or after January 1, 2021, Massachusetts law separately allows a deduction for charitable contributions, with no itemization requirement.^[14] The forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act. (7) Modification of Limitation on Charitable Contributions During 2020 - Massachusetts does not follow the Act's temporary easing of the limitation in Code § 170 for personal income tax purposes. The forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act. (8) Exclusion for Certain Employer Payments of Student Loans - Massachusetts does not conform to the revisions made by the Act. Therefore, qualified education loan payments made by an employer are not excluded from an employee's Massachusetts gross income. Likewise, Massachusetts does not conform to the disallowance of the deduction for interest paid by an employee on such loans. (9) Modification of Limitation on Losses for Taxpayers Other than Corporations - Massachusetts did not adopt Code § 461(l) as enacted in the TCJA. Therefore the suspension of the limitation has no impact for Massachusetts tax purposes. (10) Use of Health Savings Accounts, Flexible Spending Accounts, and Archer Medical Savings Accounts for Telehealth Services and Over-the-Counter Medical Products - With respect to Code §§ 106 and 223, Massachusetts follows the Code as currently in effect and therefore excludes from gross income reimbursements from an HSA or FSA for medicine or drugs without a prescription and allows a deduction for contributions to, and excludes from gross income reimbursements from, an HSA in relation to certain remote care services for plan years beginning prior to or on December 31, 2021.^[23] However, because Massachusetts follows Code § 220 as amended and in effect on January 1, 2005, Massachusetts does not exclude reimbursements for these expenses when paid by an Archer MSA. C. Corporate and Business Tax Provisions - (1) Small Business Loan (PPP) Forgiveness - For a borrower subject to Massachusetts personal income tax, any amount forgiven under § 1106 of the Act is includable in gross income and subject to tax, and there is no disallowance of deductions attributable to the payment of expenses resulting in the forgiveness of the loan. For purposes of the corporate</p>	<p>Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences. <u>Does Kentucky recognize the CARES Act amendment to IRC Section 461 that amended the Business Loss Limitation?</u> No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could utilize the changes to the federal business loss limitation rules in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences. <u>Does Kentucky follow a "same as federal" income tax position for the treatment of a forgiven loan received by businesses under the Paycheck Protection Program that was established by the CARES Act?</u> Yes. Loans forgiven under the CARES Act Paycheck Protection Program that are excluded from gross income for federal income tax purposes and also for Kentucky income tax purposes. <u>Does Kentucky follow the provisions of IRS Notice 2020-32 clarifying that certain otherwise deductible business expenses incurred in the taxpayer's business related to the Paycheck Protection Program are not deductible expenses?</u> Yes. The Department of Revenue takes a "same as federal" position that certain otherwise deductible business expenses incurred in the taxpayer's business related to the Paycheck Protection Program are not deductible on a Kentucky return because the expenses are now allocable to tax-exempt income.</p> <p>MA - <u>Massachusetts tax implications of the federal CARES Act</u> - Individual Income Tax Provisions - (1) 2020 Recovery Rebates to Individuals -Since the advance payment of a</p>

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		<p>excise, Massachusetts follows the Code as currently in effect. Therefore any amount forgiven for a corporate borrower under § 1106 of the Act would be excluded from Massachusetts gross income, and any deductions disallowed in accordance with IRS Notice 2020-32 would likewise be disallowed for Massachusetts tax purposes. Costs and expenses paid using PPP loan amounts that are ultimately forgiven are not eligible for any of the credits authorized under either M.G.L. c. 62 or M.G.L. c. 63. (2) Modifications to the Limitations on Net Operating Losses - The suspension of Code § 172 limitations has no impact for Massachusetts tax purposes. (3) Modifications to Limitation on Business Interest Deduction - Massachusetts adopts these changes subject to the rules outlined in TIR 19-17. (4) Technical Amendments Regarding Qualified Improvement Property - Massachusetts adopts the changes made by the Act with respect to the depreciable life of QIP for property placed in service after December 31, 2017. However, because Massachusetts is decoupled from the bonus depreciation rules in Code § 168(k), the Massachusetts depreciation deduction for QIP must be calculated under Code § 168 without regard to § 168(k). (5) Modification of Limitation on Charitable Contributions During 2020 - Massachusetts adopts the temporary easing of the limitation for corporate excise purposes.</p> <p>July 15 - ME - extend filing and payment from April 15 to July 15 - waive late fees and interest. This includes any final and estimated Maine income tax payments due by April 15, 2020. Any failure-to-pay penalties and interest will be abated for the period of April 16, 2020, through July 15, 2020. Sales tax and payroll payments will continue as normal. Maine income tax withholding for wages paid in 2020 to a Maine resident suddenly working in Maine due to a state's COVID-19 state of emergency, will continue to be calculated as if the Maine resident were still working outside the State. For tax years beginning in 2020, if an estimated income tax payment penalty is due by a Maine resident taxpayer as a result of the taxpayer suddenly working in Maine due to a state's COVID-19 state of emergency, Maine Revenue Services (MRS) will abate the penalty upon request by the taxpayer. Liability For tax years beginning in 2020, the Mills Administration will introduce legislation in January to ensure Maine residents avoid double taxation as a result of COVID-19 related telework by allowing the tax credit for income tax paid to other jurisdictions if another jurisdiction is asserting an income tax obligation for the same income despite the employee no longer physically working in that jurisdiction due to COVID-19. For sales occurring in 2020, MRS will not consider the presence of one or more employees in this State, who commenced working remotely from Maine during the state of emergency and due to the COVID-19</p>	<p>credit under the Act is not includable in federal gross income, it is not includable in Massachusetts gross income and thus not subject to the Massachusetts personal income tax. (2) Expansion of Unemployment Benefits - All payments of unemployment compensation, including amounts authorized under the Act, are includable in both federal and Massachusetts gross income and subject to Massachusetts personal income tax. (3) Tax-favored Withdrawals for Retirement Plans -, There is no Massachusetts analog to the Code § 72(t) penalty. Therefore, this change has no practical Massachusetts tax impact. (4) Loans from Qualified Employer Retirement Plans - for Massachusetts purposes a loan from a qualified employer plan will be treated as a distribution to the extent it is so treated for federal purposes. (5) Temporary Waiver of Required Minimum Distribution Rules for Certain Retirement Plans and Accounts - because Massachusetts has no analog to the federal penalties at issue, these changes have no practical Massachusetts tax impact. (6) Allowance of Partial Above-the-Line Deduction for Charitable Contributions - Massachusetts does not adopt the addition of subsection (22) to Code § 62(a) because Massachusetts generally follows Code § 62(a) as in effect on January 1, 2005, with the exception of Code § 62(a)(1). However, for tax years beginning on or after January 1, 2021, Massachusetts law separately allows a deduction for charitable contributions, with no itemization requirement.^[14] The forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act. (7) Modification of Limitation on Charitable Contributions During 2020 - Massachusetts does not follow the Act's temporary easing of the limitation in Code § 170 for personal income tax purposes. The forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act. (8) Exclusion for Certain Employer Payments of Student Loans -</p>

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		<p>pandemic, to constitute substantial physical presence in this State for sales and use tax registration and collection duty purposes. For tax years beginning in 2020, MRS will not consider the presence of one or more employees in this State, who commenced working remotely from Maine during the state of emergency and due to the COVID-19 pandemic, to establish, by itself, corporate income tax nexus. In response to COVID-19 related corporate tax changes at the federal level, MRS has automatically extended the filing deadline for corporate and franchise taxpayers in Maine, on extension, from October 15, 2020 to November 16, 2020.</p> <p>July 15 – MD – filing and payment extension for individuals, corporate, pass through entity, and fiduciary taxpayers income taxes – waive interest and penalty for late payments made by July 15. Fiscal and calendar year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 filing and payment extension. The due date for March quarterly estimated payments that is normally April 15 is extended to July 15, 2020. The state of Maryland has extended the due date for filing June 15th estimated tax payment to July 15th. 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. The extension of time for filing returns and payment of tax has been extended to apply to estate tax. Any estate with a return due date after April 1, 2020 and before July 15, 2020 may file the return on or before July 15, 2020. This extension affects the estates of decedents dying between July 1, 2019 and October 14, 2019. Estates that had previously filed a request for extension and whose due date falls between April 1, 2020 and July 14, 2020 are also affected. Estate tax returns for those estates that file a request for extension by July 15, 2020 must submit the Maryland estate tax return on or before January 15, 2021. For individuals who request a federal extension by July 15, 2020, the Maryland tax return is due by October 15, 2020. For corporations who request a federal extension by July 15, 2020, the Maryland tax return is due by November 15, 2020. The cessation of collections is effective immediately and shall continue until 30 days after the lifting of the state of emergency by the Governor. Pursuant to this action, the Comptroller’s office will not send out lien warning notices, issue liens, attach bank accounts, hold up the renewal of any license including Maryland driver’s licenses, or offset vendor payments for Maryland taxes. The Comptroller’s office will temporarily accept images of signatures (scanned and photographed) and digital signatures on certain documents. The scope is limited to the determination and collection of liabilities. As part of this initiative, the limited documents include extensions of statute of limitations on</p>	<p>Massachusetts does not conform to the revisions made by the Act. Therefore, qualified education loan payments made by an employer are not excluded from an employee’s Massachusetts gross income. Likewise, Massachusetts does not conform to the disallowance of the deduction for interest paid by an employee on such loans. (9) Modification of Limitation on Losses for Taxpayers Other than Corporations - Massachusetts did not adopt Code § 461(l) as enacted in the TCJA. Therefore the suspension of the limitation has no impact for Massachusetts tax purposes. (10) Use of Health Savings Accounts, Flexible Spending Accounts, and Archer Medical Savings Accounts for Telehealth Services and Over-the-Counter Medical Products - With respect to Code §§ 106 and 223, Massachusetts follows the Code as currently in effect and therefore excludes from gross income reimbursements from an HSA or FSA for medicine or drugs without a prescription and allows a deduction for contributions to, and excludes from gross income reimbursements from, an HSA in relation to certain remote care services for plan years beginning prior to or on December 31, 2021.[23] However, because Massachusetts follows Code § 220 as amended and in effect on January 1, 2005, Massachusetts does not exclude reimbursements for these expenses when paid by an Archer MSA. C. Corporate and Business Tax Provisions - (1) Small Business Loan (PPP) Forgiveness - For a borrower subject to Massachusetts personal income tax, any amount forgiven under § 1106 of the Act is includable in gross income and subject to tax, and there is no disallowance of deductions attributable to the payment of expenses resulting in the forgiveness of the loan. For purposes of the corporate excise, Massachusetts follows the Code as currently in effect. Therefore any amount forgiven for a corporate borrower under § 1106 of the Act would be excluded from Massachusetts gross</p>

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		<p>assessment or collection, waivers of statutory notices of deficiency and consents to assessment, or agreements to specific tax matters or tax liabilities (closing or settlement agreements). In addition, the Comptroller’s office will allow Comptroller employees to send and accept documents via secure email. Any taxpayer can request that a secure email be sent by a Comptroller employee. Alternatively, the Comptroller will accept password protected attachments using certain programs. In order to send a document with the digital signature, the taxpayer or representative must include a statement, either in the form of an attached cover letter or within the body of the email, saying to the effect: “The attached [name of document] includes [name of taxpayer]’s valid signature and the taxpayer intends to transmit the attached document to the Comptroller of Maryland.” The choice to transmit documents electronically is solely that of the taxpayer. The agency will temporarily stop processing paper tax returns on April 15. The Office will recognize the temporary nature of a business’ interim workplace model and employee deployment in light of and during the current health emergency and will not use these temporary measures to impose business nexus, to alter the sourcing of business income, or to impose additional withholding requirements on the employer</p> <p>July 15 (individual) and July 31 (corporate) – MI – state and city individual income tax returns, July 31 – corporate income tax returns for state and city – includes first and second quarter estimated payments originally due April 15 and June 15 (individual) and April 30 and June 30 (corporate) are due July 15 (individual) and July 31 (corporate) – waives penalty and interest. 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. An annual city income tax returns otherwise due on April 15, 2020 (individual) and April 30, 2020 (corporate), and any accompanying city income tax payment (including estimated city income tax extension payments due April 15 and April 30) due with the return, will instead be due on July 15, 2020 (individual) and July 31, 2020 (corporate) respectively. Any applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020. The Hearings Division will now be accepting requests for informal conference via email to Treas-Hearings@Michigan.gov. Treasury also has a new Form 5713 (Request for Hearing/Informal Conference) which may be submitted to request an informal conference. It is located in the forms and instructions section under the Treasury Hearings and Appeals</p>	<p>income, and any deductions disallowed in accordance with IRS Notice 2020-32 would likewise be disallowed for Massachusetts tax purposes. Costs and expenses paid using PPP loan amounts that are ultimately forgiven are not eligible for any of the credits authorized under either M.G.L. c. 62 or M.G.L. c. 63.</p> <p>(2) Modifications to the Limitations on Net Operating Losses - The suspension of Code § 172 limitations has no impact for Massachusetts tax purposes. (3) Modifications to Limitation on Business Interest Deduction - Massachusetts adopts these changes subject to the rules outlined in TIR 19-17. (4) Technical Amendments Regarding Qualified Improvement Property - Massachusetts adopts the changes made by the Act with respect to the depreciable life of QIP for property placed in service after December 31, 2017. However, because Massachusetts is decoupled from the bonus depreciation rules in Code § 168(k), the Massachusetts depreciation deduction for QIP must be calculated under Code § 168 without regard to § 168(k). (5) Modification of Limitation on Charitable Contributions During 2020 - Massachusetts adopts the temporary easing of the limitation for corporate excise purposes.</p> <p>Massachusetts Tax Implications of Selected Provisions of the Federal CARES Act – Individual income tax provisions:</p> <ul style="list-style-type: none"> • 2020 recovery rebates to individuals • Expansion of unemployment benefits <p>Since the advance payment of a credit under the Act is not includable in federal gross income, it is not includable in Massachusetts gross income and thus not subject to the Massachusetts personal income tax.</p> <p>All payments of unemployment compensation, including amounts authorized under the Act, are includable in both federal and Massachusetts gross income and subject to Massachusetts personal income tax.</p>

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		<p>website located at www.michigan.gov/treasuryhearings. The form is not mandatory; however, use of the form is highly recommended as it ensures that all required information is properly submitted with the request. Revenue administrative bulletin, RAB 2020-9, addressing the application of the sales and use tax industrial processing exemption to personal protective equipment and safety equipment used to prevent the spread of infectious diseases, such as COVID-19. The Michigan Department of Treasury reminds taxpayers and tax professionals that the use of digital signatures is allowed on forms, even those forms that cannot be filed electronically. The Michigan Department of Treasury does not specify which digital signature product or method tax professionals must use.</p> <p>July 15 – MN – filing and payment of the 2019 Minnesota Individual Income Tax without any penalty and interest. This does relief not include estimated taxes for 2020 due April 15, 2020, but it does include 2019 estimated taxes and extension tax payments for the 2019 tax year. At this time, estimated tax payments for 2020 are due April 15, 2020. Taxpayers can request relief from penalty and interest for late payments for reasonable cause, including emergency declarations by the president and governor due to COVID-19. First-quarter estimated tax payments are due April 15, 2020. You can request to apply any refund on your 2019 tax return to your 2020 estimated taxes. However, if the refund results from a payment made after April 15, it will not prevent an Underpayment of Estimated Tax penalty on your 2020 return. The actual date of your payment will be used to calculate the penalty. Taxpayers may calculate their 2020 estimated tax payments on 75% of their 2018 liability. We encourage taxpayers who have filed a 2019 return to use their actual 2019 liability. At this time, estimated tax payments for 2020 are due April 15, 2020. Taxpayers can request relief from penalty and interest for late payments if they have a reasonable cause or are negatively affected by the COVID-19 pandemic. See Abatement Information for Individuals or Abatement Information for Businesses. The extended due date does not include Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes, though these taxpayers can receive an automatic filing extension. Federal estate tax returns and payments due between April 1, 2020, and July 15, 2020, have been extended to July 15, 2020, as a result of IRS Notice 2020-66. The Minnesota payment and filing deadlines for estates that do not have a federal filing or payment obligation are included in this extension. The Minnesota due date has not changed for Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes. However, under state law: 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</p>	<ul style="list-style-type: none"> • Tax-favored withdrawals from retirement funds <p>Coronavirus-related distributions will be included in Massachusetts gross income at the same time and in the same amounts as they are included in federal gross income. The exemption from the additional 10% tax under Code § 72(t) has no practical Massachusetts tax impact. Although Massachusetts conforms to the Code as currently in effect with respect to section 72, there is no Massachusetts analog to the Code § 72(t) penalty.</p> <ul style="list-style-type: none"> • Loans from qualified employer retirement plans <p>Massachusetts adopts the current Code with respect to federal retirement provisions, specifically Code §§ 72, 401 through 420, and 457. Therefore, for Massachusetts purposes a loan from a qualified employer plan will be treated as a distribution to the extent it is so treated for federal purposes.</p> <ul style="list-style-type: none"> • Temporary waiver of required minimum distribution rules for certain retirement plans and accounts <p>Massachusetts adopts the current Code with respect to federal annuities under Code § 72 and other retirement provisions, specifically Code §§ 401 through 420, and 457, excluding 402A and 408(q). However, because Massachusetts has no analog to the federal penalties at issue, these changes have no practical Massachusetts tax impact.</p> <ul style="list-style-type: none"> • Allowance of partial above-the-line deduction for charitable contributions <p>Massachusetts does not adopt the addition of subsection (22) to Code § 62(a) because Massachusetts generally follows Code § 62(a) as in effect on January 1, 2005, with the exception of Code § 62(a)(1). However, for tax years beginning on or after January 1, 2021, Massachusetts law separately allows a deduction for charitable contributions, with no itemization requirement.[17] The forthcoming</p>

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		<p>federal extension to file; S corporations, partnerships, and fiduciaries receive an automatic extension to file their state return to the date of any federal extension to file. The payment due date for these business returns has not changed. Taxpayers can request relief from late-filing or late-payment penalties and interest for reasonable cause, including emergency declarations by the president and governor due to COVID-19. See Abatement Information for Businesses. We have temporarily stopped issuing new: levies from bank accounts, wages, or other income; professional license revocations; sales tax permit revocations; seizures of property. The department will not seek to establish nexus for any business tax solely because an employee is temporarily working from home due to the COVID-19 pandemic. The department will not seek to establish nexus for any business tax solely because an employee is temporarily working from home due to the COVID-19 pandemic. Minnesota residents: Your income tax filing requirements will not change solely because of telecommuting. COVID-19 economic impact payments are not required to be paid back, and they are not included in the calculation of: Federal income, Minnesota income, and Income for Minnesota's property tax refund. We have temporarily stopped issuing new: Levies from bank accounts, wages, or other income, Professional license revocations, Sales tax permit revocations, Seizures of property. We may continue to take other actions to collect tax debts or other debts referred to the department. See Collection Information for details.</p> <p>July 15 - MS - Mississippi has extended the due date for filing income tax returns and making first quarter and second quarter estimated payments to July 15, 2020. This extension applies to Individual Income Tax returns, Corporate Income and Franchise Tax returns, and Fiduciary Income Tax returns. If a taxpayer files for an extension of time to file the return, the return will be due on October 15, 2020. Penalty and interest accrual has been suspended effective March 15, 2020 and will continue until the end of the national emergency – on all new assessments and all prior liabilities. The press release issued by the Department of Revenue on March 26, 2020 stated that penalty and interest would not be charged on prior or new liabilities during the period of the presidentially declared national emergency. This applies to the other tax types administered by the Department and does not apply to income tax. The penalty and interest structure applicable to income tax are provided in this notice. 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, but the Department will not impose interest and penalty on any sales/use and local tax levies unpaid tax balance for the period covered by the presidentially declared national emergency. The Department will consider an extension of time</p>	<p>Massachusetts charitable deduction remains in effect and is unaffected by the Act.</p> <ul style="list-style-type: none"> • Modification of limitation on charitable contributions during 2020 <p>For individuals, Massachusetts follows Code § 170 as amended and in effect on January 1, 2005. Therefore, Massachusetts does not follow the Act's temporary easing of the limitation in Code § 170 for personal income tax purposes. The forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act.</p> <ul style="list-style-type: none"> • Exclusion for certain employer payments of student loans <p>Massachusetts follows Code §§ 127 and 221 as amended and in effect on January 1, 2005.[23] Consequently, Massachusetts does not conform to the revisions made by the Act. Therefore, qualified education loan payments made by an employer are not excluded from an employee's Massachusetts gross income. Likewise, Massachusetts does not conform to the disallowance of the deduction for interest paid by an employee on such loans.</p> <ul style="list-style-type: none"> • Modification of limitation on losses for taxpayers other than corporations <p>For personal income taxpayers, Massachusetts follows Code § 461 as amended and in effect on January 1, 2005. Consequently, Massachusetts does not adopt Code § 461(1) as enacted in the TCJA. Therefore, the suspension of the limitation has no impact for Massachusetts tax purposes.[26]</p> <ul style="list-style-type: none"> • Changes to health savings accounts, flexible spending accounts, and Archer medical savings accounts <p>With respect to Code §§ 106 and 223, Massachusetts follows the Code as currently in effect and therefore excludes from gross income reimbursements from an HSA or FSA for medicine or drugs without a prescription and allows a deduction for contributions to, and excludes from gross income reimbursements from, an HSA in relation to certain remote care</p>

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		<p>to file and pay on a case-by-case basis. We will agree to abate penalty and interest on any audits closed during this period of national emergency and where the taxpayer agrees to settle the audit without appeal and pay the tax due. <i>During the period of national emergency, Mississippi will not change withholding requirements for businesses based on the employee's temporary telework location. Mississippi residents are taxable on their total income, regardless of where they work. However, we will not impose any new withholding requirements on the employer. Mississippi will not use any changes in the employees temporary work locations due to the pandemic to impose nexus or alter apportionment of income for any business while temporary telework requirements are in place. We accept these appeals via electronic means now and believe that because we accept appeals through this manner there is no additional burden placed on a taxpayer to timely appeal.</i> Additionally, there is no statutory provision to allow us to extend this deadline, which is currently 60 days for most actions of the agency. Mississippi will accept electronic document delivery, digital signatures, and electronic forms of payment. We are not aware of any requirements that a taxpayer must use certified mail in any response to this agency. Certainly, if this situation presents itself, we will accept anything received via regular mail.</p> <p>July 15 – MO - filing and payment for individuals and corporations and trusts or estates income tax returns – automatic relief. April 15 and June 15 estimated tax payments for individuals and corporations relief to July 15. Penalties and interest relief if pay and file return or request extension by July 15. Penalties and interest will begin to accrue on any remaining unpaid balances as of 7/16/20. City of St. Louis - Employees who have been working remotely due to Covid-19 or in conjunction with the acting City of St. Louis Health Commissioner's Order should be treated as working at their original, principal place of work for Earnings Tax purposes. Employees who have been working remotely due to Covid-19 or in conjunction with the acting City of St. Louis Health Commissioner's Order should be treated as working at their original, principal place of work for Earnings Tax purposes.</p> <p>July 15 – MT - extended filing and payment for individual income taxpayers to July 15, lenient in waiving penalties and interest associated with late tax payments, estimated tax payments for the first quarter extended to July 15. The due date for the second quarter remains unchanged.</p> <p>July 15 – NC - filing and payment for corporate income and franchise taxes, individual income tax returns, partnership tax returns, estates and</p>	<p>services for plan years beginning prior to or on December 31, 2021.[27] However, because Massachusetts follows Code § 220 as amended and in effect on January 1, 2005, Massachusetts does not exclude reimbursements for these expenses when paid by an Archer MSA.</p> <p>Corporate and business tax provisions:</p> <ul style="list-style-type: none"> • Small business loan forgiveness <p>For purposes of personal income tax, Massachusetts generally follows the Code as amended and in effect on January 1, 2005. Therefore, for a borrower subject to Massachusetts personal income tax, any amount forgiven under § 1106 of the Act is includable in gross income and subject to tax, and there is no disallowance of deductions attributable to the payment of expenses resulting in the forgiveness of the loan. For purposes of the corporate excise, Massachusetts follows the Code as currently in effect. Therefore any amount forgiven for a corporate borrower under § 1106 of the Act would be excluded from Massachusetts gross income, and any deductions disallowed in accordance with IRS Notice 2020-32 would likewise be disallowed for Massachusetts tax purposes. Costs and expenses paid using PPP loan amounts that are ultimately forgiven are not eligible for any of the credits that may be claimed under either G.L. c. 62 or G.L. c. 63.</p> <ul style="list-style-type: none"> • Modifications to the limits on net operating losses <p>Massachusetts does not conform to the NOL rules under Code § 172 in computing taxable income. For corporations, the NOL deduction is determined under G.L. c. 63, §§ 30.4(ii) and 30.5. Additionally, Massachusetts does not allow an NOL deduction for personal income tax purposes.[33] Therefore the suspension of Code § 172 limitations has no impact for Massachusetts tax purposes. Further, Massachusetts does not allow NOLs to be carried back and deducted under any circumstances.[34]</p>

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		<p>trusts tax returns, extended from April 15, waive penalties and interest as long as file and pay tax by July 15. Under the new law signed by Governor Roy Cooper, the NCDOR will not charge interest from April 15, 2020 through July 15, 2020 on underpayments of individual income, corporate income, and franchise tax on tax returns due to be filed between April 15, 2020, through July 15, 2020. The relief also applies to estimated income tax payments due between the same dates.</p> <p>Taxpayers that need additional time to file beyond the July 15th deadline can submit a request for an additional extension with the IRS or with the Department on or before July 15, 2020. These changes do not apply to trust taxes, such as sales and use or withholding taxes. Expansion of North Carolina Tax Penalty Relief from March 15, 2020 through July 15, 2020. The Department expands relief from the following penalties for failing to obtain a license, to file a return, or to pay taxes: • Failure to obtain a license (G.S. 105-236(a)(2)); • Failure to file a return (G.S. 105-236(a)(3)); • Failure to pay tax (G.S. 105-236(a)(4)); and • The penalties regarding informational returns. The Department will not assess penalties for failure to obtain a license, failure to file a return, or failure to pay a tax that is due on March 15, 2020 through July 15, 2020, if the corresponding license is obtained, return is filed, or tax is paid on or before July 15, 2020. The relief from Late Action Penalties applies to the following tax types: • 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. While the NCDOR has offered additional penalty relief for many other tax types, including sales and use and withholding taxes, the interest waiver only applies to individual income, corporate income, and franchise taxes under the new law. Notice: North Carolina’s Reference to the Internal Revenue Code Updated - Impact on North Carolina Corporate and Individual Income Tax Returns - Decoupling Provisions Impacting Individuals - Mortgage Insurance Premiums - Mortgage insurance premiums are not treated as qualified residence interest. • 2019 Individual Income Tax Return – You must not include the amount of mortgage insurance premium on Form D-400 Schedule S, Part C, Line 16. Cancellation of Qualified Principal Residence Indebtedness – Cancellation of qualified principal residence debt is included in the calculation of NC taxable income through tax year 2020. • 2019 Individual Income Tax Return – You must include the cancellation of debt income on Form D-400 Schedule S, Part A, Line 5. Qualified Tuition and Related Expenses – Qualified tuition and related expenses</p>	<ul style="list-style-type: none"> • Modifications to limitation on business interest deduction <p>Massachusetts adopts the current Code with respect to Code § 163 for both personal income tax and corporate excise purposes. Therefore, Massachusetts adopts these changes subject to the rules outlined in TIR 19-17.</p> <ul style="list-style-type: none"> • Technical amendments regarding qualified improvement property <p>Massachusetts follows the current Code with respect to Code § 168, except for § 168(k), for purposes of both the personal income tax and corporate excise. Therefore, Massachusetts adopts the changes made by the Act with respect to the depreciable life of QIP for property placed in service after December 31, 2017. However, Massachusetts is decoupled from the bonus depreciation rules in Code § 168(k). Consequently, the Massachusetts depreciation deduction for QIP must be calculated under Code § 168 without regard to § 168(k).</p> <ul style="list-style-type: none"> • Modification of limitation on charitable contributions during 2020 <p>Massachusetts follows the Code as currently in effect for purposes of the corporate excise. Therefore, Massachusetts adopts the temporary easing of the charitable contribution limitation for corporate excise purposes. 7/13/20)</p> <p>MA - Massachusetts tax implications of the federal CARES Act - Individual Income Tax Provisions - (1) 2020 Recovery Rebates to Individuals -Since the advance payment of a credit under the Act is not includable in federal gross income, it is not includable in Massachusetts gross income and thus not subject to the Massachusetts personal income tax. (2) Expansion of Unemployment Benefits - All payments of unemployment compensation, including amounts authorized under the Act, are includable in both federal and Massachusetts gross income and subject to Massachusetts personal income tax. (3) Tax-favored Withdrawals for Retirement Plans -, There is no</p>

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		<p>are not deductible. • 2019 Individual Income Tax Return – You must include the amount of qualified tuition and related expenses on Form D-400 Schedule S, Part A, Line 5. Net Operating Loss (“NOL”) Carryback Incurred in Tax Years 2018, 2019, and 2020 – An NOL incurred in 2018, 2019, and 2020 carried back for federal tax purposes must be added to a taxpayer’s AGI for tax years 2013 through 2019. Farming losses under the provisions of Code § 172(b)(1)(B) do not need to be added under this provision. Note. The amount added back to a taxpayer’s AGI may be deducted in five equal installments beginning in tax year 2021. • 2019 Individual Income Tax Return – You must add the amount of loss that originated in tax year 2020 used to offset your 2019 federal AGI to Form D-400 Schedule S, Part A, Line 5. NOL Limit of Eighty Percent of Taxable Income for Tax Years 2018, 2019, and 2020 – An NOL carryforward deduction taken in tax years 2019 or 2020 resulting from an NOL incurred in tax years 2018 or 2019 income must be added to a taxpayer’s AGI to the extent that the federal deduction exceeds the amount allowed under the provisions of Code § 172 as enacted as of January 1, 2019. Note. The amount added back to a taxpayer’s AGI may be deducted in five equal installments beginning in tax year 2021. • 2019 Individual Income Tax Return – You must add the amount by which the 2018 NOL carryforward deduction exceeds the amount allowed under the provisions of Code § 172(a)(2)(B) as enacted as of January 1, 2019 to Form D-400 Schedule S, Part A, Line 5. Business Interest Expense Limitation – The business interest expense deduction under Code § 163(j) remains at 30% of adjusted taxable income. • 2019 Individual Income Tax Return – You must add the amount of business interest expense deducted on the federal return in excess of the 30% of adjusted taxable income limitation on Form D-400 Schedule S, Part A, Line 5. Excess Business Loss Limitation for Tax Years 2018, 2019, and 2020 – The amount of taxpayer’s excess business loss, as defined under the provisions of Code § 461(l) as enacted as of January 1, 2019, for tax years 2018 through 2020 must be added to a taxpayer’s AGI. This addition does not apply if a taxpayer’s NOL addback includes excess business losses. Note. The amount added back to a taxpayer’s AGI may be deducted in five equal installments beginning in tax year 2021. • 2019 Individual Income Tax Return – You must add the amount of your excess business loss to Form D-400 Schedule S, Part A, Line 5. Payment Protection Program Loan Forgiveness and Expense Deductions – Amount of forgiven PPP loan is not included in the calculation of NC taxable income. However, any expenses paid using the proceeds of the PPP loan that are deducted for federal tax purposes are not deductible when calculating NC taxable income. • 2019 Individual Income Tax Return – You must add the amount of any expenses deducted on your federal return on Form D-400</p>	<p>Massachusetts analog to the Code § 72(t) penalty. Therefore, this change has no practical Massachusetts tax impact. (4) Loans from Qualified Employer Retirement Plans - for Massachusetts purposes a loan from a qualified employer plan will be treated as a distribution to the extent it is so treated for federal purposes. (5) Temporary Waiver of Required Minimum Distribution Rules for Certain Retirement Plans and Accounts - because Massachusetts has no analog to the federal penalties at issue, these changes have no practical Massachusetts tax impact. (6) Allowance of Partial Above-the-Line Deduction for Charitable Contributions - Massachusetts does not adopt the addition of subsection (22) to Code § 62(a) because Massachusetts generally follows Code § 62(a) as in effect on January 1, 2005, with the exception of Code § 62(a)(1). However, for tax years beginning on or after January 1, 2021, Massachusetts law separately allows a deduction for charitable contributions, with no itemization requirement.[14] The forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act. (7) Modification of Limitation on Charitable Contributions During 2020 - Massachusetts does not follow the Act’s temporary easing of the limitation in Code § 170 for personal income tax purposes. The forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act. (8) Exclusion for Certain Employer Payments of Student Loans - Massachusetts does not conform to the revisions made by the Act. Therefore, qualified education loan payments made by an employer are not excluded from an employee’s Massachusetts gross income. Likewise, Massachusetts does not conform to the disallowance of the deduction for interest paid by an employee on such loans. (9) Modification of Limitation on Losses for Taxpayers Other than Corporations - Massachusetts did not adopt Code § 461(l) as enacted in the TCJA. Therefore the suspension</p>

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		<p>Schedule S, Part A, Line 5 if (1) the payment of the expenses result in PPP loan forgiveness, and (2) you excluded from gross income the amount of forgiven PPP loan. Limitation on Charitable Contributions – The IRC § 170 60% of AGI limit on charitable contributions remains in effect for tax year 2020. Employer Payments of Student Loans – Employer payments of student loans under Code § 127(c) are included in NC taxable income for tax year 2020. Above-the-Line Deduction for Qualified Charitable Contributions – The amount of the above-the-line deduction taken for qualified charitable contributions under section 2204 of the CARES Act must be added back to adjusted gross income for tax year 2020. Decoupling Provisions Impacting Corporations - Business Interest Expense Limitation – The business interest expense deduction under Code § 163(j) remains at 30% of adjusted taxable income as calculated on a separate entity basis.</p> <ul style="list-style-type: none"> • 2019 C-Corporation Income Tax Return – You must add the amount of business interest expense deducted on the federal return in excess of the 30% limitation on Form CD-405, Schedule H, Line 1.h. Payment Protection Program Loan Forgiveness and Expenses – Amount of forgiven PPP loan is not included in the calculation of NC taxable income. However, any expenses paid using the proceeds of the PPP loan that are deducted for federal tax purposes are not deductible when calculating NC taxable income. • 2019 C-Corporation Income Tax Return – You must add the amount of expenses deducted on your federal return on Form CD-405, Schedule H, Line 1.h if (1) payment of the expenses result in PPP loan forgiveness, and (2) you excluded from gross income the amount of forgiven PPP loan. Amended Returns - If you have already filed a 2019 North Carolina income tax return and your federal adjusted gross income (for individuals) or federal taxable income (for corporations) is impacted by the amendments to federal law included in FCAA and CARES Act or by the provisions of federal law from which North Carolina has decoupled, you must file an amended North Carolina return. If the amended return reflects additional tax due, you will avoid a late-payment penalty provided the additional tax reflected on the amended return is paid when the amended return is filed. If the amended return reflects additional tax due but some or all of the additional tax is not paid when the amended return is filed, the unpaid tax is subject to applicable penalties. In addition, statutory interest accrues on tax not paid by the original due date of the tax return. Taxpayers that owe additional North Carolina income tax may request a waiver of penalties within the provisions of the Department’s Penalty Waiver Policy. <p>July 15 – ND - aligned with the IRS extension date. Individuals or businesses who are unable to file an income tax return or pay the tax by</p>	<p>of the limitation has no impact for Massachusetts tax purposes. (10) Use of Health Savings Accounts, Flexible Spending Accounts, and Archer Medical Savings Accounts for Telehealth Services and Over-the-Counter Medical Products - With respect to Code §§ 106 and 223, Massachusetts follows the Code as currently in effect and therefore excludes from gross income reimbursements from an HSA or FSA for medicine or drugs without a prescription and allows a deduction for contributions to, and excludes from gross income reimbursements from, an HSA in relation to certain remote care services for plan years beginning prior to or on December 31, 2021. [23] However, because Massachusetts follows Code § 220 as amended and in effect on January 1, 2005, Massachusetts does not exclude reimbursements for these expenses when paid by an Archer MSA. C. Corporate and Business Tax Provisions - (1) Small Business Loan (PPP) Forgiveness - For a borrower subject to Massachusetts personal income tax, any amount forgiven under § 1106 of the Act is includable in gross income and subject to tax, and there is no disallowance of deductions attributable to the payment of expenses resulting in the forgiveness of the loan. For purposes of the corporate excise, Massachusetts follows the Code as currently in effect. Therefore any amount forgiven for a corporate borrower under § 1106 of the Act would be excluded from Massachusetts gross income, and any deductions disallowed in accordance with IRS Notice 2020-32 would likewise be disallowed for Massachusetts tax purposes. Costs and expenses paid using PPP loan amounts that are ultimately forgiven are not eligible for any of the credits authorized under either M.G.L. c. 62 or M.G.L. c. 63.</p> <p>(2) Modifications to the Limitations on Net Operating Losses - The suspension of Code § 172 limitations has no impact for Massachusetts tax purposes. (3) Modifications to Limitation</p>

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		<p>the April 15th deadline, can file and make payment through July 15, 2020, without 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). 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. Penalty and interest will apply beginning July 16. A federal extension to file can be sought (Individuals – Form 4868) which also extends the time to file your North Dakota return to October 15. With a federal extension in place, no <i>penalty</i> would be due if North Dakota income tax was filed and paid by October 15, but extension <i>interest</i> on the unpaid tax would apply starting on July 16. Penalty and interest will be automatically waived if the tax is paid by July 15. The July 15 waiver announcement applies to first and second quarter estimated payments that are due April 15, 2020. If the first quarter estimated tax payment is made by July 15, all interest will be waived. Also, if the first quarter estimated tax payment is made after July 15, any interest related to the period of April 15 to July 15 will be automatically waived. If the first and second quarter estimated tax payment due April 15 and June 15 is made by July 15, all interest will be waived. Also, if payment is made after July 15, any interest related to the period of April 15 to July 15 will be automatically waived. For a 2016 calendar year return that had an original due date of April 15, 2017, the July 15 waiver announcement does NOT affect the time limit to amend the 2016 return. 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. Taxpayers that are not required to file a federal income tax return because their income is below the filing threshold requirement, but choose to file a federal tax return solely to be able to receive an economic impact payment, do not need to file a North Dakota tax return. Regarding the business income tax return, the July 15 waiver announcement applies to the calendar year partnership return (Form 58) and calendar year S-corporation return (Form 60). the withholding or composite tax that is owed on those returns. It applies to the tax owed on those returns that have a date of April 15, 2020. The July 15 waiver announcement applies to business returns filed on a fiscal year basis which obtained an extension to file the return to April 15, 2020. The waiver applies to any income tax return or payment with a due date falling between April 1 and July 15, 2020, including a due date which was previously extended. The waiver only applies to income tax returns and payments and first and second quarter</p>	<p>on Business Interest Deduction - Massachusetts adopts these changes subject to the rules outlined in TIR 19-17. (4) Technical Amendments Regarding Qualified Improvement Property - Massachusetts adopts the changes made by the Act with respect to the depreciable life of QIP for property placed in service after December 31, 2017. However, because Massachusetts is decoupled from the bonus depreciation rules in Code § 168(k), the Massachusetts depreciation deduction for QIP must be calculated under Code § 168 without regard to § 168(k). (5) Modification of Limitation on Charitable Contributions During 2020 - Massachusetts adopts the temporary easing of the limitation for corporate excise purposes. (6/4/20)</p> <p>MD - Tax Alert 07-24 on MD on Federal CARES Act (7/20/20)</p> <p>MD - Maryland is automatically decoupled from the CARES Act provisions affecting tax year 2020, but conforms to CARES Act provisions affecting tax years 2018 and 2019. Business Interest Expense Deduction. If a taxpayer amends their federal 2018 or 2019 return to increase the business interest expense deduction, they may also amend their Maryland return based on the reduced federal adjusted gross income. No decoupling modification for business interest expense is required for amended returns for tax years 2018 or 2019. Any NOL generated in tax years 2018 or 2019 may be carried forward to tax year 2020. Maryland is decoupled from IRC § 163 as amended by the CARES Act § 2306, as it applies to a tax year beginning in 2020. A decoupling modification is required to add back to federal taxable income any amount included in the federal business interest expense deduction that exceeds 30% of federal taxable income. This decoupling modification may affect the amount of NOL that may be carried</p>

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		<p>estimated tax payments with a due date of April 15 and June 15, 2020. Requests for waivers of penalty and interest can be specifically made and will be considered on a case-by-case basis. The July 15 waiver announcement does NOT apply to a previously received a Correction Notice or a Notice of Determination. The automatic waiver applies only to penalty and interest related to the original return and payment that was due April 15, 2020. Also, any due date to respond to the Notice of Determination or any other correspondence which requests a response is not affected by the announcement. If additional time is needed to respond, contact our office. If the telecommuting is attributable to a COVID related response and is intended to be temporary, North Dakota will not assert income tax nexus on that basis alone. If the telecommuting is attributable to a COVID related response and is intended to be temporary, North Dakota will not require inclusion of that payroll in the numerator of the payroll factor.</p> <p>July 15 – NE - extend filing and payment of income tax return due April 15 to July 15, 2020 for state income tax payments and estimated payments that were originally due on April 15, 2020. The Tax Commissioner may grant penalty or interest relief upon request depending on individual circumstances. DOR 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. 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> <p>July 15 - NM – extend filing and payment for personal, fiduciary, and corporate income tax returns and withholding tax and payments due between April 15 and July 15 and withholding tax returns and payments due between March 25 and July 25 may be submitted without penalty by July 25, 2020. Waive late-filing and late-payment penalties. Not waive interest. Personal, fiduciary, and corporate income tax returns, return payments, and estimated payments, with a filing or payment due date of April 15th are postponed to July 15th, 2020. HB-6 allows for taxpayers who file their return by July 15th, 2020 to have until April 15, 2021 to pay the tax due in full without getting assessed late payment penalty or interest.</p> <p>July 15 – NJ - extend the filing deadline for all New Jersey Corporate Business Tax and Individual Gross Income Tax Returns to July 15 for</p>	<p>forward. NOLs incurred in tax year 2020 may not be carried back.</p> <p>Limitation of Excess Business Losses for Noncorporate Taxpayers. Maryland has conformed to this provision; no Maryland modification has been required. Maryland conforms to this provision as it applies to tax years 2018 and 2019. If a taxpayer amends their 2018 or 2019 federal returns to use business losses to offset the full amount of their nonbusiness income, they may also amend their Maryland return for those years. Any excess loss maybe carried forward. Maryland is decoupled from IRC § 461(l) as amended by the CARES Act § 2304 as it applies to tax year 2020. At the Maryland level, noncorporate taxpayers’ business losses incurred in tax year 2020 may only offset up to \$250,000 (\$500,000 for joint filers) of nonbusiness income. A decoupling modification is required to add back to federal taxable income any deduction of business loss that exceeds \$250,000 (\$500,000 for joint filers). This decoupling modification may affect the amount of NOL that may be carried forward. NOLs incurred in tax year 2020 may not be carried back. 5 For partnerships, this amendment only applies to taxable years beginning in 2020, but 50% of any excess business interest expense allocated from a partnership for any taxable year beginning in 2019 shall be treated as business interest that is paid or accrued by the partner in the partner’s first taxable year beginning in 2020 and that is not subject to the partner’s § 163(j) limit in 2020. IRC § 163(j)(10)(A)(ii). . Maryland conforms to this provision as it applies to tax years 2018 and 2019. NOLs incurred in tax years 2018 and 2019 may be carried back for up to five years. If a taxpayer incurred a federal NOL in tax year 2018 or 2019, and they amend prior year federal returns to carry the NOL back, they may also amend their Maryland returns for each year a federal amended return was filed. Please note, the IRS has implemented</p>

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		<p>GIT and CBT filers. The legislation extends: 2019 gross income tax returns and payments, including trusts, 2019 corporate business tax returns and payments, first quarter 2020 GIT/CBT estimated tax payments, first quarter 1041 estimates, partnership returns and payments, and partnership filing fees and licensed professional fees. Penalties and interest will not be imposed on the balance of 2019 income tax due between the original due date and July 15. The following have NOT been extended: second quarter 2020 estimated tax payments, sales and use tax filings and remittances, payroll tax remittances, and inheritance taxes. The Division of Taxation will accept images of signatures (scanned or photographed) and digital signatures on documents related to the determination or collection of tax liability. In addition, the Division of Taxation will allow Division employees to accept documents via email and to transmit documents to taxpayers established through secured messaging systems. A separately stated surcharge, regardless of what it is called, to cover the cost of COVID-19 precautions is an expense that a seller incurs in order to perform a service or sell a product. As the surcharge is part of the sales price, the taxability of a COVID-19 precautions surcharge depends on the taxability of the service provided or the product sold. Thus, if a service or product a business is offering is not subject to Sales Tax, then the COVID-19-related surcharge is also not subject to tax. If the transaction is for a service or product that is subject to Sales Tax, then the COVID-19-related surcharge is subject to tax.</p> <p>July 15 – NY – extended filing and payment until July 15, 2020, for New York State personal income tax and corporation tax returns and fiduciaries (estates and trusts) originally due on April 15, 2020. Waives interest and penalties. Taxpayers can defer all related tax payments (including installments of estimated taxes for the 2020 tax year, due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. If you are unable to file your 2019 return by July 15, 2020, you can request an automatic extension to file your return. The personal and corporate return will be due on October 15, 2020 (and the fiduciary income tax return will be due September 30, if the extension request is filed by July 15, 2020, and you properly estimate and pay your 2019 tax liability with your extension request. 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. Remittance of income tax withheld by employers required to be made using Form NYS-1, Return of Tax Withheld, must be made on time. For the period from the date (April 7, 2020) of this Executive Order through May 9, 2020 (then through 6/7, then through 7/15), the Department of Taxation and Finance is authorized to accept digital</p>	<p>procedures for quick refunds due to the carryback of NOLs, but Maryland has no such procedures; taxpayers must file amended returns to claim the state refund. Maryland is decoupled from IRC § 172 as amended by the CARES Act § 2303 as it applies to tax year 2020. Taxpayers may continue to carry forward losses incurred in tax years beginning after December 31, 2017; they may not amend prior year returns to carry back current year federal NOLs incurred in tax year 2020. Additionally, any NOLs carried forward from prior years is limited to 80% of Maryland taxable income for 2020. The remaining unused NOL may be carried forward to tax year 2021. Because tax year 2020 NOLs may not be carried back at the Maryland level, taxpayers may deplete a 2020 federal NOL by carrying it back before the federal NOL is depleted at the Maryland level. A decoupling modification is required for each year to which a 2020 NOL is carried back at the federal level, as allowed by the CARES Act. A decoupling modification is also required to add back to tax year 2020 any NOL carryforward that exceeds 80% of taxable income for the tax year. The modification is determined using Maryland Form 500DM and instructions. Pro forma federal returns must be completed in order to determine the decoupling modification.</p> <p>Qualified Improvement Property and Bonus Depreciation - Maryland conforms to the provision that classifies QIP as 15-year property as it applies to all tax years beginning after December 31, 2017. QIP placed in service in tax years 2018 and beyond is 15-year property, and may be depreciated as such. Because Maryland has legislatively decoupled from federal bonus depreciation, non-manufacturers may not take bonus depreciation on QIP at the Maryland level, even though the property qualifies for federal bonus depreciation.</p> <p>MN - COVID-19 economic impact payments are not required to be paid back, and they are</p>

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		<p>signatures in lieu of handwritten signatures on documents related to the determination or collection of tax liability. Tax is temporarily authorized to accept digital signatures in place of handwritten signatures on documents related to the determination or collection of tax liability. Through the end of the disaster emergency. Tax will allow taxpayers and their representative(s) holding a valid power of attorney (POA) to digitally sign documents such as: waivers of statutes of limitations on assessment or collection, waivers of statutory notices of deficiency and consents to assessment, consents to audit changes and BCMS conferee orders, statements of proposed audit changes, closing and other agreements between Tax and taxpayers, petitions for advisory petitions and BCMS conferences, other requests for taxpayer relief, and audit method elections. Tax cannot accept a digitally signed POA. When submitting a digital signature to Tax, to eliminate mailing documents to the extent possible, taxpayers, POAs, and Tax employees can use all existing and previously allowable means of receiving and transmitting documents, such as via fax or established secured messaging systems. The choice to transmit documents to Tax electronically is solely that of the taxpayer. If the taxpayer is not able to fax the executed document or to provide it through secure messaging, the taxpayer may use email with attachments to transmit the document to Tax. The document must be in one of the file types specified in section 1 above, that is, tiff, jpg, jpeg, PDF, Microsoft Office suite, or Zip. Individuals and fiduciaries should consider the estimated tax payment due on June 15, 2020, as the 1st installment payment towards the 2020 tax year. Individuals and fiduciaries should consider the estimated tax payment due on July 15, 2020, as the 2nd installment payment of the 2020 tax year. Penalties with respect to the underpayment of estimated tax for individuals and fiduciaries will be calculated based on these revised dates. Any amendments made to the IRC after March 1, 2020, will not apply to New York State or New York City personal income tax.² Therefore, any retroactive changes made to the IRC after March 1, 2020, should not be taken into account when filing your 2019 New York State personal income tax return. For example, the federal CARES Act³ made retroactive changes to the IRC on March 27, 2020. Although these changes may impact your 2019 federal income tax return, they should not be reflected on your 2019 New York State personal income tax return. Permanent legislation allows tax preparers to file their client's NYS tax returns with an electronic signature and permanently submit to NY state tax authorization forms with an electronic signature instead of the traditional wet signature. . Effective immediately, electronic signatures may be used by taxpayers on all e-file authorizations, TR-579s. If you are a nonresident whose primary office is in New York State, your days telecommuting during the pandemic are</p>	<p>not included in the calculation of: Federal income, Minnesota income, and Income for Minnesota's property tax refund. (4/24/20)</p> <p>NC – Notice: North Carolina's Reference to the Internal Revenue Code Updated - Impact on North Carolina Corporate and Individual Income Tax Returns - Decoupling Provisions Impacting Individuals -Mortgage Insurance Premiums - Mortgage insurance premiums are not treated as qualified residence interest. • 2019 Individual Income Tax Return – You must not include the amount of mortgage insurance premium on Form D-400 Schedule S, Part C, Line 16. Cancellation of Qualified Principal Residence Indebtedness – Cancellation of qualified principal residence debt is included in the calculation of NC taxable income through tax year 2020. • 2019 Individual Income Tax Return – You must include the cancellation of debt income on Form D-400 Schedule S, Part A, Line 5. Qualified Tuition and Related Expenses – Qualified tuition and related expenses are not deductible. • 2019 Individual Income Tax Return – You must include the amount of qualified tuition and related expenses on Form D-400 Schedule S, Part A, Line 5. Net Operating Loss (“NOL”) Carryback Incurred in Tax Years 2018, 2019, and 2020 – An NOL incurred in 2018, 2019, and 2020 carried back for federal tax purposes must be added to a taxpayer's AGI for tax years 2013 through 2019. Farming losses under the provisions of Code § 172(b)(1)(B) do not need to be added under this provision. Note. The amount added back to a taxpayer's AGI may be deducted in five equal installments beginning in tax year 2021. • 2019 Individual Income Tax Return – You must add the amount of loss that originated in tax year 2020 used to offset your 2019 federal AGI to Form D-400 Schedule S, Part A, Line 5. NOL Limit of Eighty Percent of Taxable Income for Tax Years 2018, 2019, and 2020 – An NOL carryforward deduction</p>

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		<p><u>considered days worked in the state unless your employer has established a bona fide employer office at your telecommuting location. There are a number of factors that determine whether your employer has established a bona fide employer office at your telecommuting location. In general, unless your employer specifically acted to establish a bona fide employer office at your telecommuting location, you will continue to owe New York State income tax on income earned while telecommuting.</u></p> <p>July 15 – <u>OH</u> - extending filing and payment to July 15 – waiving penalty and interest on the payment during the extension. The filing extension, and waiver of penalty and interest, will be available to those filing the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state’s centralized filing system. 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. 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> <p>July 15 – <u>OK</u> – extend filing and payment of income tax return due April 15 -including first quarter 2020 estimated tax payments.</p> <p>July 15 – <u>OR</u> - extension for Oregon personal and corporate income tax filing and payment deadlines. It applies for personal and corporate income taxes and some other taxes. Personal income tax deadline is automatically extended from April 15, 2020 to July 15, 2020. The Oregon tax payment deadline for payments due with the 2019 tax year return is automatically extended to July 15, 2020. Estimated tax payments for tax year 2020 are not extended. Oregon’s April 15, 2020 estimated tax payment due date for tax year 2020 has not been extended and is still due on April 15, 2020. The first estimated payment for the CAT is not extended and is due April 30, 2020. However, 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. <u>The department will not assess underpayment penalties for taxpayers making a good-faith effort to estimate their first quarter CAT payments.</u> The tax year 2019 six-month extension to file, if requested, continues to extend only the filing deadline until October 15, 2020. The regular filing extension grants more time to file until October 15, 2020, but it does not further extend the payment due date beyond July 15, 2020. If you properly estimate your 2019 tax liability using the information available to you and file for</p>	<p>taken in tax years 2019 or 2020 resulting from an NOL incurred in tax years 2018 or 2019 income must be added to a taxpayer’s AGI to the extent that the federal deduction exceeds the amount allowed under the provisions of Code § 172 as enacted as of January 1, 2019. Note. The amount added back to a taxpayer’s AGI may be deducted in five equal installments beginning in tax year 2021. • 2019 Individual Income Tax Return – You must add the amount by which the 2018 NOL carryforward deduction exceeds the amount allowed under the provisions of Code § 172(a)(2)(B) as enacted as of January 1, 2019 to Form D-400 Schedule S, Part A, Line 5.</p> <p>Business Interest Expense Limitation – The business interest expense deduction under Code § 163(j) remains at 30% of adjusted taxable income. • 2019 Individual Income Tax Return – You must add the amount of business interest expense deducted on the federal return in excess of the 30% of adjusted taxable income limitation on Form D-400 Schedule S, Part A, Line 5.</p> <p>Excess Business Loss Limitation for Tax Years 2018, 2019, and 2020 – The amount of taxpayer’s excess business loss, as defined under the provisions of Code § 461(l) as enacted as of January 1, 2019, for tax years 2018 through 2020 must be added to a taxpayer’s AGI. This addition does not apply if a taxpayer’s NOL addback includes excess business losses. Note. The amount added back to a taxpayer’s AGI may be deducted in five equal installments beginning in tax year 2021. • 2019 Individual Income Tax Return – You must add the amount of your excess business loss to Form D-400 Schedule S, Part A, Line 5.</p> <p>Payment Protection Program Loan Forgiveness and Expense Deductions – Amount of forgiven PPP loan is not included in the calculation of NC taxable income. However, any expenses paid using the proceeds of the PPP loan that are deducted for federal tax purposes are not deductible when calculating NC taxable income. • 2019 Individual Income Tax Return –</p>

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		<p>an extension by July 15, 2020, your tax return will be due on October 15, 2020 for personal income tax and November 15, 2020 for corporation excise and income tax. For corporate income/excise taxpayers, the Oregon return filing and payment due date for tax year 2019 is automatically extended from May 15, 2020 until July 15, 2020. Fiscal year returns due on or after April 1, 2020 and before July 15, 2020 are also extended to July 15, 2020. Payments for and returns due after May 15, 2020 are not extended at this time. The second Director's Order (2020-02) extends the due date to July 15, 2020 for Oregon corporate excise/income fiscal year tax returns that are otherwise due from April 1, 2020 through July 15, 2020. Under Director's Order 2020-02, the extension of the filing and payment due dates applies to estate transfer taxes (Form OR-706), which are now due on July 15, 2020. Director's Order 2020-02 extends the three-year statute of limitation deadline for claiming a refund for the 2016 tax year to July 15, 2020, if that deadline would otherwise fall on a date on or after April 1, 2020 and before July 15, 2020. Director's Order 2020-02 extends the time to claim a 2016 Oregon income tax refund to July 15, 2020. Estimated tax payments for tax year 2020 are not extended. Any interest and penalties with respect to Oregon tax filings and payments extended by this order begin accruing on July 16, 2020. 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. Under the Director's Orders, normal filing, payment, and deposit due dates continue to apply to both payroll and noncorporate excise taxes (like emergency communications (E911), marijuana, state lodging, tobacco, etc. The first quarter 2020 Form OQ return and payment due dates are not extended and are still due April 30, 2020. Employers must also maintain their current withholding deposit schedules (e.g., daily, monthly, quarterly, etc.). Any taxpayers who have filing or payment due dates other than those due on or after April 1 and before July 15 have not been granted relief by this order. PPP loans, EIDL advances, SBA loan subsidies not subject to CAT. The Oregon Department of Revenue has determined that certain federal assistance to businesses under the Coronavirus Aid, Relief, and Economic Security (CARES) Act is not commercial activity under Oregon statute and will not be subject to the Corporate Activity Tax. The exempt assistance includes forgiven Paycheck Protection Program (PPP) loans, Economic Injury Disaster Loan (EIDL) emergency advances, and Small Business Administration (SBA) loan subsidies. The IRS economic impact payments are not taxable under current Oregon law. The payments are considered an advance payment of your federal refundable credit that would otherwise be claimed on your 2020 personal income tax return. Unemployment income is taxable to Oregon. Qualified leave wages are taxable. Oregon is tied to</p>	<p>You must add the amount of any expenses deducted on your federal return on Form D-400 Schedule S, Part A, Line 5 if (1) the payment of the expenses result in PPP loan forgiveness, and (2) you excluded from gross income the amount of forgiven PPP loan. Limitation on Charitable Contributions – The IRC § 170 60% of AGI limit on charitable contributions remains in effect for tax year 2020. Employer Payments of Student Loans – Employer payments of student loans under Code § 127(c) are included in NC taxable income for tax year 2020. Above-the-Line Deduction for Qualified Charitable Contributions – The amount of the above-the-line deduction taken for qualified charitable contributions under section 2204 of the CARES Act must be added back to adjusted gross income for tax year 2020. Decoupling Provisions Impacting Corporations Business Interest Expense Limitation – The business interest expense deduction under Code § 163(j) remains at 30% of adjusted taxable income as calculated on a separate entity basis. • 2019 C-Corporation Income Tax Return – You must add the amount of business interest expense deducted on the federal return in excess of the 30% limitation on Form CD-405, Schedule H, Line 1.h. Payment Protection Program Loan Forgiveness and Expenses – Amount of forgiven PPP loan is not included in the calculation of NC taxable income. However, any expenses paid using the proceeds of the PPP loan that are deducted for federal tax purposes are not deductible when calculating NC taxable income. • 2019 C-Corporation Income Tax Return – You must add the amount of expenses deducted on your federal return on Form CD-405, Schedule H, Line 1.h if (1) payment of the expenses result in PPP loan forgiveness, and (2) you excluded from gross income the amount of forgiven PPP loan. Amended Returns - If you have already filed a 2019 North Carolina income tax return and your</p>

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		<p>this law. There has been no exception for these wages to be excluded from Oregon taxable income. Qualified leave wages are not excludable qualified disaster relief payments. Currently, there is no exception for these wages to be excluded from Oregon taxable income. The sick leave and qualified family leave wages are subject to withholding just like any other wages. The order extends the timeframe to submit a written objection or conference request from 30 to 90 days if the deadline for filing a written objection or conference request is on or after April 1, 2020 and before July 16, 2020. This applies to any Notice of Deficiency or Notice of Proposed Refund Adjustment or Notice of Liability issued by the department on or after March 1, 2020 and before June 16, 2020. If your Notice of Deficiency or Notice of Proposed Refund Adjustment or Notice of Liability was issued on or after March 1, 2020 and before June 16, 2020 you have 90 days to submit a written objection or conference request, even though the notice says 30 days. The department did not have time to change the notice wording before the notices were issued, which is why the notice says 30 days instead of 90 days. The Director’s Orders do not extend the time to file an appeal from a department assessment with the Magistrate Division of the Tax Court under ORS 305.280 or otherwise. For most taxes, the appeal to the Oregon Tax Court is still generally due within 90 days of the date on the Notice of Assessment, or within two years from the date tax an income tax assessment is paid in full. The department may issue a Notice of Assessment, Notice of Proposed Refund Adjustment, or conference letter affirming, canceling, or adjusting a Notice of Liability in response to a written objection or conference request up to 14 months (instead of 12 months). If you received a “Letter Error” or “Billing Error” notice after April 20, 2020 for any of the following three notices: Notice of Deficiency, Notice of Proposed Refund Adjustment, or Notice of Liability issued on or after March 1, 2020 and before June 16, 2020, then your time to request a written objection or conference is extended from 30 days to 90 days. For purposes of Oregon corporate excise/income tax, the presence of teleworking employees of the corporation in Oregon between March 8, 2020 and November 1, 2020 won’t be treated by the department as a relevant factor when making a nexus determination if the employee(s) in question are regularly based outside Oregon. The additional tax relief provisions apply to 2019 returns for Personal Income, Corporate Excise, and Corporate Income taxes:• 100% penalty waivers on 2019 income tax due from businesses that are impacted by COVID-19. • 100% interest waivers on 2019 income tax due from small businesses that are impacted by COVID-19 and that have less than \$5 million in gross receipts. • Continuing to provide extended payment plans of up to 36 months for any taxpayer impacted by COVID-19 when entering into an approved payment plan.</p>	<p>federal adjusted gross income (for individuals) or federal taxable income (for corporations) is impacted by the amendments to federal law included in FCAA and CARES Act or by the provisions of federal law from which North Carolina has decoupled, you must file an amended North Carolina return. If the amended return reflects additional tax due, you will avoid a late-payment penalty provided the additional tax reflected on the amended return is paid when the amended return is filed. If the amended return reflects additional tax due but some or all of the additional tax is not paid when the amended return is filed, the unpaid tax is subject to applicable penalties. In addition, statutory interest accrues on tax not paid by the original due date of the tax return. Taxpayers that owe additional North Carolina income tax may request a waiver of penalties within the provisions of the Department’s Penalty Waiver Policy.</p> <p>NC - On June 30, 2020, North Carolina Governor Roy Cooper signed legislation (S.L. 2020-58 (H.B. 1080), Laws 2020) advancing the Internal Revenue Code (IRC) conformity to May 1, 2020 in order to incorporate provisions in the CARES Act. Though conformity is advanced, North Carolina will decouple from certain provisions including changes to the interest deduction limitation under IRC Sec. 163(j), the five-year net operating loss (NOL) carryback, and the suspension of the 80% limitation upon the deduction of NOLs. The enacted legislation also makes changes to the computation of affiliated debt for purposes of the franchise tax base. From Grant Thornton summary. (7/29/20)</p> <p>NY - Any amendments made to the IRC after March 1, 2020, will not apply to New York State or New York City personal income tax.2 Therefore, any retroactive changes made to the</p>

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		<p>(Note – CAT first quarter payment due April 30 – will waive penalties if good faith estimate.)</p> <p>July 15 – PA - filing and payment extended for personal income tax returns, and trusts and estates, partnerships, and S corporations returns and payments – waive penalties and interest on 2019 personal income tax payments through the new deadline of 7/15/20 – applies to both final 2019 tax returns and payments and estimated payments for the first and second quarters of 2020 for the above returns. The department is extending the due date for non-resident withholding and partnership corporate net income tax withholding payments to July 15. Extends the filing date by three months for certain information returns (1099-R, 1099-MISC, and W2-G). There are no additional extensions for fiscal year filers (taxpayers with a tax year other than January to December). Processing delays on paper filed returns. Extension of Filing Deadline Applies to Trusts/Estates, Partnerships and S Corporations to July 15, 2020. Governor Tom Wolf recently signed into law Act 10 of 2020, which extends the due date of certain personal income tax returns and payments, as well as waiving certain other income tax dates. The Department of Revenue also announced it is extending the due date for corporations with tax returns due May 15 to August 14, 2020. There is no extension for the June 15 estimated payment due date for corporations. The Department of Revenue is temporarily waiving the requirement for corporate officers to physically sign and date certain corporate tax returns with a wet signature. This waiver applies to tax returns that cannot be submitted to the department electronically. Examples are the returns due for Gross Premiums Tax and Mutual Thrift Institutions Tax. This waiver will be in place during the emergency disaster declaration signed by Gov. Wolf in response to the COVID-19 pandemic. The Department of Revenue is aware that taxpayers have been unable to meet their Inheritance Tax filing and payment obligations. To address these concerns, the department is asking County Register of Wills offices to implement the following procedures when their operations resume: 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. Federal Stimulus Checks Not Subject to PA Taxes. The federal stimulus checks, otherwise known as economic impact payments, being distributed by the federal government are not subject to Pennsylvania personal income tax. The payment is considered a rebate that is non-taxable in Pennsylvania.</p>	<p>IRC after March 1, 2020, should not be taken into account when filing your 2019 New York State personal income tax return. For example, the federal CARES Act3 made retroactive changes to the IRC on March 27, 2020. Although these changes may impact your 2019 federal income tax return, they should not be reflected on your 2019 New York State personal income tax return.</p> <p>OR - PPP loans, EIDL advances, SBA loan subsidies not subject to CAT. The Oregon Department of Revenue has determined that certain federal assistance to businesses under the Coronavirus Aid, Relief, and Economic Security (CARES) Act is not commercial activity under Oregon statute and will not be subject to the Corporate Activity Tax. The exempt assistance includes forgiven Paycheck Protection Program (PPP) loans, Economic Injury Disaster Loan (EIDL) emergency advances, and Small Business Administration (SBA) loan subsidies. (5/6/20)</p> <p>PA - Federal Stimulus Checks Not Subject to PA Taxes - The stimulus checks, otherwise known as economic impact payments, being distributed by the federal government are not subject to Pennsylvania personal income tax. The payment is considered a rebate that is non-taxable in Pennsylvania. Stimulus Checks Not Considered Income For Property Tax/Rent Rebate Program - The stimulus checks, otherwise known as economic impact payments, being distributed by the federal government in response to the COVID-19 pandemic will not be considered as income for applicants of the Property Tax/Rent Rebate Program. The payment is considered a rebate that Pennsylvanians should not include on the Property Tax or Rent Rebate Claim form (PA-1000). (5/8/20)</p>

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		<p>The payments are being distributed as part of the federal economic stimulus legislation that was signed into law in March in response to the COVID-19 pandemic. The deadline for older adults and Pennsylvania residents with disabilities to apply for rebates on rent and property taxes paid in 2019 has been extended from June 30 to Dec. 31, 2020. If you received a notice or assessment from the department that requires a response by a specific date, please know that the deadline to respond is suspended temporarily. That temporary suspension will be lifted once the Department of Revenue's offices have reopened. Further guidance will be posted on the Revenue website as it becomes available. There will be additional time in certain cases for taxpayers who wish to appeal a tax assessment issued by the Department of Revenue or file a petition for a tax refund with the <u>Board of Appeals</u>. A petition will be accepted as timely filed if it is filed by the later of the following dates: 30 days after the reopening of the Board of Appeals offices; or the original appeal deadline. Please know that if the appeal deadline fell on a date prior to the closure of commonwealth offices (March 16, 2020), the original appeal deadline is still applicable. In other words, in these cases petitions will be considered as timely filed if they are filed by the last day of the appeal period. Additionally, the <u>Board of Appeals</u> will accept any submission of requested documentation as long as it is received within 30 days after the Board of Appeals offices reopen. Waiver of In-Person Service of Legal Action Requirement. Pursuant to PA.R.Civ. P. 402(b), the Office of General Counsel has agreed to waive the in-person service requirement on legal actions and accept service via email or mail during the COVID-19 outbreak. Businesses that collect Pennsylvania sales tax will not have to make Accelerated Sales Tax (AST) prepayments in April, May or June, the Department of Revenue has announced. That means businesses that normally have a monthly prepayment requirement will not be charged penalties for missing the prepayment deadline during this three-month period. Certain requirements concerning the <u>International Fuel Tax Agreement (IFTA)</u> and <u>Motor Carrier Road Tax (MCRT)</u> 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 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. 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. Anyone holding an unclaimed winning ticket from a horse race held in</p>	<p>SC - For South Carolina income tax purposes, the economic impact payment is not taxable.</p> <p>WA - The Department has determined that businesses receiving assistance under the federal Paycheck Protection Program (PPP) program or other COVID-19 assistance programs should not report such assistance as gross receipts for B&O purposes and should not pay B&O tax on that assistance at the present time. The Department will delay any final decision on taxability or enforcement actions until after the Legislature has had an opportunity to act. In the meantime, no penalties or interest will accrue with regard to any tax that may be due on such receipts until further notice. (5/7/20)</p> <p>WI - The economic impact payment from the federal CARES Act (P.L. 116-136) is not taxable for federal or Wisconsin income tax purposes. (4/13/20)</p> <p>WV - Taxability of the stimulus rebate check from the United States Treasury: The COVID-19 novel coronavirus recovery rebate check is not subject to West Virginia Individual Income Tax. Under Section 2201 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), the United States Congress has authorized 2020 Recovery Rebates for Individuals. These payments, in the maximum amount of \$1,200 per qualifying adult (\$2,400 for joint filers) and \$500 per qualifying child, are not considered taxable income for the purposes of West Virginia Individual Income Tax.</p>

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		<p>Pennsylvania during 2019 will have more time to claim their winning ticket. The deadline has been extended to May 31, 2020 for tickets purchased during 2019. The department will limit the imposition of new enforcement actions on tax liabilities, but will continue to work to resolve debt for large and complex accounts that remain outstanding.</p> <p><u>The Department of Revenue will:</u> pause payments for existing payment plans upon requests from taxpayers, provide flexible terms for new payment plans, work to boost customer service for taxpayers impacted by the pandemic, suspend or reduce automatic enforcement actions regarding liens, wage garnishments, bank attachments, license inspections, requirements for tax clearances and use of private collection agencies, suspend the creation of new desk reviews and field audits in most cases, suspend in-person meetings with taxpayers in most cases, broaden audit penalty abatement and interest relief, continue to administer tax credit and incentive programs, and abate penalties in most cases if taxpayers have remitted trust fund taxes they collected. All collected trust fund monies must be reported and remitted in full in accordance with your filing frequency. The department will not issue an extension of payment dates related to trust fund taxes. <u>The department will not seek to impose CNIT nexus solely on the basis of this temporary activity occurring during the duration of this emergency.</u> <u>The department will not seek to impose SUT nexus solely on the basis of this temporary activity occurring during the duration of this emergency.</u> <u>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. It would remain PA source income for all tax purposes, including PA-40 reporting, employer withholding and three-factor business income apportionment purposes for S Corporations, partnerships and individuals.</u> <u>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. That means the employee's compensation remains PA source, and the employer is required to withhold on the compensation.</u></p> <p><u>Waiver for Signature on Corporate Paper Tax Returns</u> <u>The Department of Revenue is temporarily waiving the requirement for corporate officers to physically sign and date certain corporate tax returns with a wet signature. This waiver applies to tax returns that cannot be submitted to the department electronically. Examples are the returns due for Gross Premiums Tax and Mutual Thrift Institutions Tax. This waiver will be in place during the emergency disaster declaration signed by Gov. Wolf in response to the COVID-19 pandemic. The emergency disaster declaration was signed on March 6, 2020.</u></p>	

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		<p><u>In place of the corporate officer signature, the person who prepares the return should write in “COVID-19” on the signature line. This will serve as a temporary solution to authenticate the filing of the return if the corporate officer is unable to sign and date the return due to the pandemic. Waiver for Signature on Pass-Through Paper Tax Returns The Department of Revenue is temporarily waiving the requirement for a general partner, principal officer or authorized individual to physically sign and date certain pass-through tax returns with a wet signature. This waiver applies to tax returns that cannot be submitted to the department electronically. This waiver will be in place during the emergency disaster declaration signed by Gov. Wolf in response to the COVID-19 pandemic. The emergency disaster declaration was signed on March 6, 2020. In place of the general partner, principal officer or authorized individual signature, the person who prepares the return should write in “COVID-19” on the signature line. This will serve as a temporary solution to authenticate the filing of the return if the general partner, principal officer, or authorized individual is unable to sign and date the return due to the pandemic</u></p> <p><u>Philadelphia – July 15 - filing and payments until July 15, 2020 for businesses for the Business Income and Receipts Tax and the Net Profits Tax. This policy includes estimated payments. The City of Philadelphia Department of Revenue will temporarily waive the legal nexus threshold established under §192603 of the Philadelphia Code and under Section 103 of the BIRT Regulations, 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. Determination of Taxable Receipts and Apportionment: 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. 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. This special sourcing rule is an exception that applies only for the duration of the Governor and Mayor’s emergency stay-at-home</u></p>	

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		<p>orders issued in response to the COVID-19 coronavirus health emergency.</p> <p>July 15 – RI - the deadline for extended tax filings and payments, normally due April 15, has been postponed to July 15 – for resident and non-resident individuals and fiduciaries (estates and trusts income taxes) and C corporations and for first quarter estimated payments. No penalties and no interest will apply to those who file on or before July 15, 2020. No late charges will apply to those who file and pay by the new deadline of July 15, 2020, regardless of the amount. Individuals can defer Rhode Island resident and nonresident personal income tax returns and personal income tax payments, normally due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. Similarly, certain business entities can defer Rhode Island returns and tax payments, normally due April 15, 2020, and June 15, 2020 to July 15, 2020, without penalties and interest, regardless of the amount owed. The new deadline applies not only to resident and nonresident Rhode Island personal income tax returns and payments for the 2019 tax year, but also to Rhode Island personal income tax extensions related to the 2019 tax year that would normally be filed by April 15, 2020. The new deadline also applies to Rhode Island property-tax relief claims filed on Form RI-1040H and to claims for the residential lead abatement tax credit filed on Form RI-6238 that would normally be due on April 15, 2020. In addition, the new deadline applies to fiduciary income tax returns and payments filed by estates and trusts related to the 2019 tax year that would normally be due on April 15, 2020. The new deadline also applies to first-quarter and second quarter estimated payments of Rhode Island income tax for the 2020 tax year by individuals, estates, and trusts, that would normally be due April 15, 2020 and June 15, 2020. The relief described in this Advisory does not apply to filings or payments of any other type of Rhode Island tax, or to the filing of any other Rhode Island return. New deadline of July 15, 2020, applies not only to calendar-year individuals and entities with normal due date of April 15, 2020 (April 1, 2020, for surplus lines brokers/licensees), but also to fiscal-year filers whose original or extended due date would normally fall on April 15, 2020. (Although fiscal-year filers who are on extension have a new due date of July 15, 2020, they still must, by statute, be fully paid by September 15, 2020.) New due date applies to filings and payments. Listing for single-member LLC assumes entity is owned by individual. Listing for C corporation also applies to filing under mandatory unitary combined reporting. New deadline for pass-through withholding (Form RI-1096PT) applies only to trusts and single-member LLCs with a normal due date of April 15. New deadline for pass-through withholding</p>	

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		<p>estimates (Form RI-1096PT-ES), normally due April 15, 2020, applies to all entity types. New deadline for business extension applies only to public service corporation filers and bank excise tax filers. The relief mainly applies to estimated payments of Rhode Island personal income tax and estimated payments of Rhode Island business tax that would normally be due on June 15, 2020. The deadline for those filings and payments is postponed to July 15, 2020. No penalties and no interest will apply, regardless of the amount owed, if payment is made on or before July 15, 2020. Under the emergency regulation, the 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. Under the emergency regulation, 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. 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. The presence of one or more employees that previously worked in another state but, solely due to the state of emergency, are working remotely from Rhode Island, will not in and of itself trigger nexus for Rhode Island sales and use tax purposes. Property that is temporarily located in Rhode Island during the state of emergency solely to allow one or more employees to work from home temporarily in Rhode Island (e.g., computers, computer equipment, or similar property) during the state of emergency will not in and of itself trigger nexus for Rhode Island sales and use tax purposes. 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. The presence of one or more employees that previously worked in another state but, solely due to the state of emergency, are working remotely from Rhode Island, will not in and of itself trigger nexus for Rhode Island corporate income tax purposes. Property that is temporarily</p>	

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		<p><u>located in Rhode Island during the state of emergency solely to allow one or more employees to work from home temporarily in Rhode Island (e.g., computers, computer equipment, or similar property) during the state of emergency will not in and of itself trigger nexus for Rhode Island corporate income tax purposes. In addition, the performance of any services by such employees within Rhode Island will not, of itself, cause their employer to lose the protection of Public Law 86-272. 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. Effective immediately, it will allow electronic signatures in place of handwritten signatures for certain types of forms. The Division will accept electronic signatures for the following two forms, both of which involve the sale of Rhode Island real estate by nonresident individuals or entities: ▪ Form RI-71.3 Election (“Election to Have Withholding Based on Gain”) and required attachments. ▪ Form RI-71.3 Remittance (“Remittance of Withholding on Sale of Real Estate by Nonresident”) and required attachments. The Division has long allowed the use of electronic signatures for electronically filed income tax returns. 2 Form RI-71.3 Remittance can be electronically signed and emailed only if there is no tax due. If there is a payment due, Form RI-71.3 Remittance cannot be emailed or faxed; it must be sent by mail, using the address shown on the form. Also, it must be accompanied by a “Certificate of Withholding Due” (assuming that the Division has not already received the certificate).</u></p> <p>July 15 – <u>SC</u> – July 15 – filing and payment of state income taxes – individual, C corporation, trust returns – waive interest and penalties extending tax relief for South Carolina 2019 income tax returns originally due April 15, 2020, until July 15, 2020. This also includes quarterly estimated payments due on April 15, 2020. Interest or penalties related to this tax relief will be waived. Additional extension of time to file income tax returns to October 15, 2020 by filing the appropriate South Carolina extension (i.e., SC Form 4868, 1120-T, or 8736) on or before July 15, 2020. Alternatively, if a taxpayer files a timely federal extension, this will automatically extend the time to file the South Carolina 2019 income tax return to October 15, 2020. <u>The Department is announcing temporary relief regarding a business’s establishment of nexus solely because an employee is temporarily working in a different work location due to COVID-19 and is providing guidance with respect to employer withholding requirements for these employees. South Carolina Withholding Requirements - Tax Relief</u></p>	

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		<p>Period 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. 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. 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. 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 nexus1 or altering apportionment of income. For South Carolina income tax purposes, the economic impact payment is not taxable. The Department is announcing that the nexus and withholding relief set forth in SC Information Letter #20-11 is further extended through June 30, 2021.</p> <p>July 15 – TN - extended due date for filing and paying the Hall income tax from April 15, 2020 to July 15, 2020. Tennessee also extended filing and paying franchise and excise tax from April 15, 2020 to July 15, 2020. Waives interest and penalties. Interest and late filing penalties will not be applied to returns filed and payments made on or before this extended due date. The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged. Until July 15, 2020 for filing returns and making any payments (including quarterly estimated payments) for the franchise and excise tax originally due on April 15, 2020. Interest and late filing penalties waived if file and pay by July 15. The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged.</p>	

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		<p>July 15 - TX - The state does not impose a personal income tax Texas is automatically extending the due date for 2020 Texas franchise tax reports to July 15, 2020 to be consistent with the Internal Revenue Service (IRS). 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. 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. 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. 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. Any payments made after Aug. 15 will be subject to penalty and interest. The Comptroller's office will grant an extension of time to file a franchise tax report upon receipt of a timely request. Timely means submitted or postmarked on or before the due date of the original report. Generally, for an extension to be valid, 100 percent of the tax paid in the prior year, or 90 percent of the tax that will be due with the current year's report, must be paid on or before the original due date of the report.</p> <p>July 15 – UT - filing and payment to July 15 for individuals, corporations and pass-through entities (such as LLCs). Interest and penalties are waived for late-filed 2019 tax returns and payments of individuals, corporations and pass-through entities such as LLCs. To receive this adjustment, these returns and payments must be filed no later than July 15, 2020. The deadline for submitting sales taxes has not changed, as this may first require legislative action.</p> <p>July 15 – VT - Vermonters are advised as well that income tax filing due dates for the following taxes have been extended from April 15, 2020 to July 15, 2020: Vermont personal income tax, Corporate income tax, Fiduciary income tax, Vermont Homestead Declaration and Property Tax Credit Claims. This means taxpayers can file and pay these taxes on or before July 15, 2020 without any penalty or interest. This means taxpayers can file and pay these taxes on or before July 15,</p>	

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		<p>2020 without any penalty or interest. This includes any tax year 2020 estimated payments that were due for these taxes on April 15th, 2020. Also providing 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. Taxpayers who are unable to meet the deadlines will not be charged any penalty or interest on these taxes for late submissions</p> <p>July 15 – WI - extending filing and payment until July 15 – waive interest and penalties - 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. 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. Any estimated payment that is due on or after April 1, 2020 and before July 15, 2020 is extended to July 15, 2020. Federal extensions provided in the IRS notices may be used for Wisconsin income and franchise tax and pass-through withholding tax purposes. For 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. The deadline to file a 2015 homestead credit claim is April 15, 2020 and the deadline to file a 2019 homestead credit claim is April 15, 2024. Contributions to a Wisconsin college savings account must be made by April 15, 2020 to qualify for the 2019 Wisconsin income tax return subtraction. Contributions to an IRA for 2019 must be made by the due date for filing your income tax return. Since this date has been postponed to July 15, 2020, the date for making contributions to an IRA is also postponed to July 15, 2020. contributions to an HSA or Archer MSA for 2019 must be made by the due date for filing your income tax return. Since this date has been postponed to July 15, 2020, the date for making contributions to an HSA or Archer MSA is also postponed to July 15, 2020. You may request a one-month extension to file - a withholding deposit report, a sales and use tax return, and an excise tax returns (motor fuel, alcohol, and tobacco). There isn't an extension of time to pay to the department - withholding deposit reports, sales and use taxes, and excise tax returns (motor fuel, alcohol, and tobacco). Interest will be imposed during the one-month extension period at a rate of one percent. The economic impact payment from the federal CARES Act (P.L. 116-136) is not taxable for federal or Wisconsin income tax purposes. Nexus – Wisconsin will not consider an out-of-state business to have nexus in Wisconsin if its only Wisconsin activity is having an</p>	

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		<p>employee working temporarily from the employee's home during this national emergency (COVID-19). • Income Tax on Wages – Telecommuting employees continue to report their income based on the guidance in Wisconsin Tax Bulletin 171 (April 2011), page 13, article titled Telecommuting and Mobile Employees. • Employer Withholding Tax – Wisconsin's withholding tax requirements regarding wages paid to an employee have not changed. Although Wisconsin has not changed its methods of determining income tax on wages or employer withholding tax during this national emergency, employers and employees may be subject to different tax requirements when an employee telecommutes from his or her home instead of working at the employer's business location.</p> <p>July 15 – WV - extend filing and payment. Waiving interest and penalties on property taxes until May 1, 2020.</p> <p>July 15 - Puerto Rico - Returns with an original or extended due date of April 15, 2020 or May 15, 2020 or June 15, 2020. The deadline to submit the return without the imposition of interest, surcharges and penalties will be July 15, 2020. Returns with an original or extended due date of May 15, 2020 or June 15, 2020: The deadline to submit the return without the imposition of interest, surcharges, and penalties will be July 15, 2020.</p> <p>July 15 – USVI - tax filing and payment deadline now pushed to July 15, it would not charge penalties for filings on the aforementioned date. The 2019 income tax returns are due July 15. Returns filed and paid by July 15 will have no interest or penalties assessed. All local tax returns are due on the usual due dates. Penalties will be waived on a case by case basis.</p> <p>June 15 – CT - Business returns – passthrough, UBIT, Corp – file and payment extended. (Individuals – follow the July 15 IRS file and payment extension). The due date for returns and payments due between March 15, 2020, and June 1, 2020, for the following tax types was extended: Pass-Through Entity Tax, Unrelated Business Income Tax, Corporation Business Tax – filing and payment extended to June 15, 2020. On March 16, 2020, DRS announced that the due date for the annual state business tax returns listed above was extended 30 days and payments are due on or before June 15, 2020. The business income tax extension for corporation business tax, unrelated business income tax, and pass-through entity tax applies to fiscal year end filers with a due date between March 15, 2020, and May 31, 2020. The due date is NOT extended for estimated payments of corporation business tax, unrelated</p>	

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		<p>business income tax, and pass-through entity tax normally due between March 15, 2020, and June 1, 2020. The extended business income tax filing and payment deadlines do NOT apply to returns already on extension. The deadline for filing an amended 2016 Form CT-1120, Form CT-1120CU, Form CT-990T, or Form CT-1065/CT-1120SI has NOT been extended.</p> <p>June 15 – ID - filing and payment extension applies to all taxpayers – including individuals, businesses, and entities – regardless of the amount owed. Penalty and interest waived if file and pay the income tax they owe by June 15. Also extended deadline to apply for property tax relief programs from April 15 to June 15. We’ve extended the due date for income tax estimated payments that are normally due April 15 to June 15. This includes fiscal-year tax filers. The due date to apply for property tax reduction, deferral, or the 100% service-connected disabled veteran’s benefit is now June 15. We don’t expect any other property tax deadlines to change. You can get an automatic extension to file your return by October 15 if you pay enough of your total tax by June 15. To qualify, you need to do one of the following: Pay 100% of the income tax reported on your 2018 return (if you filed a return), or pay 80% of the estimated tax due on your 2019 return.</p> <p>June 15 – NH - DRA will offer relief from applicable interest and penalties for certain qualifying Business Tax and Interest & Dividends Tax taxpayers impacted by the COVID-19 pandemic who 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. This relief is available for any Business Tax or Interest & Dividends Tax return or extension payment due on April 15, 2020 as well as any Business Tax or Interest & Dividends Tax quarterly estimated tax payment due on April 15, 2020. Interest and penalties will accrue without any relief on such payments that are not satisfied as of June 16, 2020. Taxpayers that qualify for this additional relief may still take advantage of the automatic 7-month extension of the time to file their tax return under the circumstance described, 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. 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. Those qualifying taxpayers will have until June 15, 2020 to remit payment without typical penalties and interest. This extended due date is in addition to the expansion of the qualifications for the automatic extension and the estimate payment safe harbor. Taxpayers who qualify for this specific relief are Business Tax</p>	

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		<p>taxpayers who owed \$50,000 or less in taxes (total BPT and BET tax liability) for tax year 2018 and I&D taxpayers who owed \$10,000 or less in taxes for tax year 2018. BPT, BET and I&D taxpayers who have paid at least the amount they owed for the 2018 tax year by April 15, 2020, will not be subject to any penalties or interest, so long as they file their returns and pay tax year 2019 in full within the automatic seven-month extension, by November 15, 2020. Existing safe harbors will be expanded to allow for no penalties due to the underpayment of estimates if 2020 quarterly payments total 100 percent of what was owed in tax year 2018, with at least 25 percent due in each quarter. Taxpayers may also elect to continue using existing acceptable methods to calculate their quarterly estimated payments, such as annualizing their income or using their tax year 2019 liability, if known.</p> <p>June 15 - WA – annual return now due 6/15. Need <i>request</i> filing and payment extend monthly returns. Quarter 1 now due 6/30, and annual return now due 6/15 - <i>on request</i> - for annual businesses, waive penalties - business and occupation tax, real estate excise tax, and other taxes, delay assessments 30 days. Revenue will delay issuing new compliance assessments until mid-April and reassess then. This delay includes tax warrants, notices of withhold and deliver, and revocations. Upon request, Revenue will work with taxpayers that are impacted by COVID-19 to adjust payment plan amounts or extend payment dates 30 to 60 days. If payment is extended, additional penalties that would have normally accrued during the extension period will be waived. The Department will delay scheduling audits of businesses that have gross income of less than \$5 million in the past year, or are a type of business <u>specifically identified in the Governor’s proclamation</u>, until mid-May. Revenue will reevaluate at that time. For audits in progress, Revenue staff will work with you to either issue the audit or provide an extension of up to 60 days based on your preference. Businesses may request a one-time extension for paying tax returns prior to the due date by sending a secure email in your My DOR account or by calling Revenue’s customer service team at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m. If you miss the deadline for requesting an extension, request a penalty waiver when filing your return along with an explanation of how COVID-19 Pandemic caused the delay. Monthly filers: Monthly tax return payments are generally due the 25th of the following month. Quarterly filers: The Quarter 1, 2020 return has been extended to June 30, 2020. The Quarter 2, 2020 return is due July 31, 2020. Annual filers: The Annual 2019 return has been extended to June 15, 2020. Please note: Extensions only push out the due date; they don’t waive the tax owed. While the Department is not providing multiple extensions on the same tax return, we are providing flexible</p>	

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		<p><u>payment plans without penalties</u>. Estates filing a Washington Estate Tax Return and a federal Estate Tax Return can request an extension for the return and/or payment until July 15, 2020, based on Federal Notice 2020-23.</p> <p><u>Estates filing a Washington Estate Tax Return only, and are negatively impacted by the COVID-19 crisis, can request an extension for the return and/or payment during the Governor's state of emergency.</u></p> <p>Extension requests for payments will be reviewed on a case by case basis. <u>The Department will waive penalties for nonprofit applications and renewals for exempt property for the months of February 2020 through May 2020. The Department has determined that businesses receiving assistance under the federal Paycheck Protection Program (PPP) program or other COVID-19 assistance programs should not report such assistance as gross receipts for B&O purposes and should not pay B&O tax on that assistance at the present time. The Department will delay any final decision on taxability or enforcement actions until after the Legislature has had an opportunity to act. In the meantime, no penalties or interest will accrue with regard to any tax that may be due on such receipts until further notice.</u></p> <p>June 15 – <u>Puerto Rico</u> - for income tax returns with original or extended due dates of 3/15 and 3/16 – waive penalties and interest and surcharges. Returns with an original or extended date of March 15, 2020: The deadline to submit the return without the imposition of interest, surcharges, and penalties will be June 15, 2020. This includes any return with a due date that was postponed to March 16, 2020, by PRTD Internal Revenue Informative Bulletin No. 20-02 and the PRTD Internal Revenue Circular Letter No. 20-02. No penalties will be imposed for the lack or insufficiency of the first and second installment of the estimated tax payment applicable to individuals and corporations for tax year 2020. The PRTD is waiving the income tax withholding requirement on payments from Monday, March 23, 2020, through Tuesday, June 30, 2020. This total waiver will apply for all payments for services, regardless of whether the recipient of the payment currently has another withholding waiver. Note that the recipient of the payment may request the withholding agent to continue withholding the income tax as waived by this provision.</p> <p>June 1 – <u>FL corporate</u> income tax return payments and extension requests due, and 8/3 – returns filing due (for fiscal year ending 12/31/19 and 1/31/20) instead of the May 1 (for 12/31/19 taxpayers) and June 1 (for 1/31/20 taxpayers) original due dates. For fiscal years ending 2/29/20, 7/1 remains the payment deadline and the filing deadline is extended to 8/3 return (instead of originally 7/1). This</p>	

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		<p>emergency order does not change the current due dates for Florida CIT estimated payments due between April 1, 2020 and July 15, 2020. Florida CIT payments should be based on the corporation’s best estimate of the amount that would be due with the returns.</p> <p>June 1 – VA – extend due date for VA income tax <i>payments</i> – penalty waiver if full amount paid by June 1 or late payment penalties accrue from original date due – for individual, corporate, and fiduciary income taxes and any estimated income tax payments required in this period. Interest continues to accrue from the original due date. Filing deadlines remain same – May 1. extend due date for VA income tax <i>payments</i> – penalty waiver if full amount paid by June 1 or late payment penalties accrue from original date due – for individual, corporate, and fiduciary income taxes and any estimated income tax payments required in this period. Filing deadlines remain same. Virginia will waive the accrual of interest for certain Virginia income and sales tax payments that are paid on extension in response to the coronavirus disease 2019 (COVID-19) crisis. Certain income tax payments originally due during the period from April 1, 2020 to June 1, 2020 may now be submitted to the Department of Taxation (“the Department”) without the accrual of interest as would otherwise be required for late payments. 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. 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. 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 extended due date for individual and fiduciary income taxpayers who file on a calendar year basis is November 2, 2020. While the interest waiver and the payment extension announced in Tax Bulletin 20-4 do apply to the amount of income tax paid with a composite return, this relief does not apply to nonresident withholding tax. 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</p>	

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		<p>required to qualify, but an extension payment must be made by the original due date to avoid payment-related penalties. Dealers that were granted an extension of the due date for the February 2020 sales tax return and payment due in March pursuant to Tax Bulletin 20-3 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. The interest waiver and the payment extension announced in Tax Bulletin 20-4 do not apply to employer withholding of income tax.</p> <p>May 15 – Puerto Rico - information returns – no penalty for Informative Declarations corresponding to the year 2019, as long as the filing is completed in SURI (the electronic portal) no later than May 15, 2020.</p> <p>April 30 – OR – corporate activities tax - waive penalties if good faith estimate on first quarter CAT payment due April 30. PPP loans, EIDL advances, SBA loan subsidies not subject to CAT. The Oregon Department of Revenue has determined that certain federal assistance to businesses under the Coronavirus Aid, Relief, and Economic Security (CARES) Act is not commercial activity under Oregon statute and will not be subject to the Corporate Activity Tax. The exempt assistance includes forgiven Paycheck Protection Program (PPP) loans, Economic Injury Disaster Loan (EIDL) emergency advances, and Small Business Administration (SBA) loan subsidies.</p> <p>April 25 - NYC – waive penalties for late filing, late payment, and underpayment penalties for business and excise taxes originally due between 3/16/20 and 4/25/20 – can <i>request</i> waiver of penalties on late filed extension or return or separate request. Interest is not waived – from the original due date.</p> <p>April 15 – MN - Minnesota business income taxes deadlines have not changed. The Minnesota due date has not changed for Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes. However, under state law: 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; S corporations, partnerships, and fiduciaries receive an automatic extension to file their state return to the date of any federal extension to file. The payment due date for these business returns has not changed. Taxpayers can request relief from late-filing or late-payment penalties and interest for reasonable cause, including emergency declarations by the president and governor due to COVID-19.</p>	

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		<p>April 15 – NH - no change in deadlines for business tax, interest and dividends tax, meals and rentals tax. If paid in full by April 15, can automatically extend 7 months NH business tax and dividends tax return.)</p> <p>April 15 – Puerto Rico - passthroughs – extend filing and payment and estimated tax originally due March 15.</p>	
Alabama	<p>AL DOR webpage (5/12/20)</p> <p>AL DOR update on remote worker nexus and withholding issues (5/12/20)</p> <p>Taxpayer Relief Related to COVID-19 (Executive Orders, Notices, Press Releases, etc.) (5/12/20)</p> <p>AL DOR release on Governor signs proclamation (3/23/20)</p> <p>AL DOR Order on composite returns for pass-throughs that were due 3/16/20 are extended filing and payment relief to 7/15/20 (3/23/20)</p> <p>Second Order pertaining to extensions (updated 3/23/20)</p> <p>Governor Press Release (3/23/20)</p> <p>ADOR Press Release (3/20/20) on waiving state sales tax late payment penalties for state small retail businesses and waiving lodging tax late payment penalties:</p> <p>Prior ADOR Press Release (3/19/20):</p> <p>(July 15 – filing and payment extended from April 15 for all taxpayers, including individuals, associations, trusts and estates, partnerships, corporations, and other</p>	<p>AL ADOR operational updates due to COVID-19 update on remote worker nexus and withholding issues (5/12/20)</p> <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, 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. 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> <p>AL DOR webpage (5/12/20)</p> <p>“For taxpayers affected by the coronavirus (COVID-19), the due date for filing state income tax, FIET, and BPT returns and making state income tax, FIET, and BPT payments due on or after April 1, 2020, and before July 15, 2020, is postponed to July 15, 2020. For small businesses, restaurants, and other food service businesses unable to pay their state sales taxes due to the impact of COVID-19, late payment penalties will be waived for taxes reported on returns filed for the February, March, and April 2020 reporting periods. Similar relief is provided for state lodgings taxes due for these same periods. For more information about these and other relief programs, visit the Department’s COVID-19 Updates page.” (5/12/20)</p> <p>Taxpayer Relief Related to COVID-19 (Executive Orders, Notices, Press Releases, etc.) (5/12/20)</p> <p>On March 13, 2020, Governor Ivey declared a state of emergency in response to COVID-19, thereby allowing the Department more flexibility in working with impacted taxpayers. To date, the Department has issued the following taxpayer relief orders:</p> <ul style="list-style-type: none"> • NOTICE: To All Entities Submitting Paper Motor Fuel Excise Tax Refund Petitions 	<p>AL - Alabama Legislature considered SB 250 Sub. (Sen. Roberts) on 5/5/20, but did not pass a bill that would have exempted from AL income tax both PPP loan forgiveness/COD income and CARES Act tax rebates. It is still pending. Likely to have a special session in early Fall and consider bill again then.</p> <p>ASCPA and Bruce Ely, a member of the AICPA State Partnership Audits Task Force, successfully advocated for the July 15 filing and payment due date relief for pass-through and composite returns that were due 3/16/20, in addition to advocating for the 7/15 extended filing and payment date for all taxpayers.</p> <p>Alabama DOR COVID – 19 website (3/25/20):</p> <p>“UPDATED: March 23, 2020 at 2:54 p.m. The Alabama Department of Revenue is monitoring developments pertaining to the Coronavirus (COVID-19) and is following guidance from federal and state officials. We understand you may have some concerns and uncertainty pertaining to COVID-19 and the Department is committed to being responsive to your needs. The Department is encouraging all taxpayers to conduct their business with us through our online services. Take advantage of our website for information and answers to your questions; use My Alabama Taxes (MAT) to file and pay taxes; or call 334-242-1170 to receive additional assistance. Out of an abundance of caution for your health and wellbeing, as well as our employees, we are asking taxpayers to limit in-person visits to the</p>

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	<p>non-corporate tax filers. Other taxes included in the deadline extension are corporate income tax, the financial institution excise tax, and the business privilege tax. Waives interest and penalties.)</p> <p>(July 15 - Waives interest and late filing and late payment penalties through July 15, 2020, for any tax payment due on a tax return with a due date on or after March 15, 2020, to provide the relief to taxpayers. Any pass-through entity required to file on March 15, 2020, a composite income tax return and remit payments on behalf of its non-resident members is affected by the COVID-19 pandemic for purposes of the relief described in this Order (Affected Taxpayer). The relief is available solely with respect to composite payments due to be made and composite returns due to be filed on March 15, 2020, by pass-through entities. No extension is provided for the payment or deposit of any other type of state tax, or for the filing of any other state information return. As a result of the postponement of the due date for filing composite returns and making composite payments from March 15, 2020, to July 15, 2020, the period beginning on March 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 file composite returns and to pay composite payments postponed by this Order. Interest, penalties, and additions to tax with respect to such postponed filings and payments will</p>	<ul style="list-style-type: none"> • ADOR Urging Small Businesses to Prepare to Seek Federal Assistance • Governor Ivey Signs Proclamation Delaying State Tax Filings • Order Extending Deadline for Filing and Payment of State Income Tax, FIET, and BPT (Updated April 10 at 2:39 p.m.) • Composite Returns and Payments • Temporary Suspension of International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) Requirements (UPDATED APRIL 1 at 4:11 p.m.) • March 2020, April 2020 and May 2020 Motor Vehicle Registrations and Property Tax Payments and Penalties Extension (UPDATED MAY 4 at 8:40 a.m.) • Late Payment Penalties Waived for Small Retail Businesses Sales Tax Liabilities (UPDATED MARCH 18 AT 1:41 P.M.) • 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 <p>AL DOR release on Governor signs proclamation (3/23/20)</p> <p>“Governor Ivey Signs Proclamation Delaying State Tax Filings</p> <hr/> <p>March 23, 2020</p> <p>MONTGOMERY – Governor Kay Ivey and the Alabama Department of Revenue announced today that the state income tax filing due date is extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer state income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers.</p> <p>“This morning, I signed a supplemental State of Emergency order to allow the Alabama Department of Revenue to extend state filings until July 15, 2020,” said Governor Ivey...</p> <p>Other taxes included in the deadline extension are corporate income tax, the Financial Institution Excise Tax (FIET), and the Business Privilege Tax (BPT).</p> <p>Taxpayers do not need to file any additional forms or call the Alabama Department of Revenue to qualify for this automatic state tax filing and payment relief. Individual taxpayers who need additional time to file beyond the July 15 deadline can request a filing extension through the usual methods.</p> <p>....</p>	<p>taxpayer service centers at this time. If you must make a payment in person, these payments can be made at one of our nine Taxpayer Service Centers. All other assistance will be provided remotely via phone or email. Click here for Taxpayer Service Center locations and contact information.</p> <p>At this time, title applications from designated agents and salvage inspection applications will not be received in-person at the Montgomery Taxpayer Service Center. These applications must be mailed to the Motor Vehicle Division.</p> <p>In addition, all other motor vehicle title, registration, IFTA and IRP transactions must be submitted electronically. For additional questions please contact the Motor Vehicle Division at 334-242-9000.</p> <p>As of March 18, 2020, the state and state-administered county cigarette stamps issued by the Business and License Tax Division may no longer be picked up at the Gordon Persons Building until further notice. All orders will be shipped/delivered via Federal Express (FedEx). If you do not currently have a FedEx account, please set up one and provide the Business and License Tax Division with the required account information. For additional questions please contact the Business and License Tax Division’s Tobacco Tax Section at 334-242-9627.</p> <p>COVID-19 Related Relief for Taxpayers</p> <p>On March 13, 2020, Governor Ivey declared a state of emergency in response to COVID-19, thereby allowing the Department more flexibility in working with impacted taxpayers. To date, the Department has issued the following taxpayer relief orders:</p> <ul style="list-style-type: none"> • Governor Ivey Signs Proclamation Delaying State Tax Filings • Order Extending Deadline for Filing and Payment of State Income Tax, FIET, and BPT (Updated March 23 at 2:54 p.m.) • Composite Returns and Payments

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	<p>begin to accrue on July 16, 2020. For taxpayers affected by the coronavirus (COVID-19), the due date for filing state income tax, FIET, and BPT returns and making state income tax, FIET, and BPT payments due on or after April 1, 2020, and before July 15, 2020, is postponed to July 15, 2020. For small businesses, restaurants, and other food service businesses unable to pay their state sales taxes due to the impact of COVID-19, late payment penalties will be waived for taxes reported on returns filed for the February, March, and April 2020 reporting periods. Similar relief is provided for state lodgings taxes due for these same periods. 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. 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>	<p>Supplemental COVID-19 State of Emergency Proclamation Commissioner's Executive Order pertaining to deadline extensions (Updated March 23 at 2:02 p.m.) Commissioner's Executive Order pertaining to composite returns To download a PDF version of this release, click here."</p> <p>AL DOR Order on composite returns for pass-throughs that were due 3/16/20 are extended filing and payment relief to 7/15/20 (3/23/20)</p> <p>The Governor's order grant authority to the state DOR to retroactively allow composite tax returns (for nonresident owners of pass-through entities) and payments to be automatically extended from their March 16 due date to July 15, consistent with the waiver granted to April 15 filers.</p> <p>"The Governor's Order further delegated to the Commissioner of Revenue the authority to waive interest through July 15, 2020, for any tax payment due on a tax return with a due date on or after March 15, 2020, and authorized the Commissioner of Revenue to take any action necessary to provide the relief to taxpayers expressed in her Order....:</p> <p>Any pass-through entity required to file on March 15, 2020, a composite income tax return and remit payments pursuant to *40-18-24.2, Code of Alabama 1975, on behalf of its non-resident members is affected by the COVID-19 pandemic for purposes of the relief described in this Order (Affected Taxpayer).</p> <p>For an Affected Taxpayer, the due date of March 15, 2020, for filing a composite income tax return and making payments on behalf of its non-resident members is automatically postponed to July 15, 2020. There is no limitation on the amount of the payments that may be postponed.</p> <p>The relief provided in this Order is available solely with respect to composite payments due to be made and composite returns due to be filed on March 15, 2020, by pass-through entities pursuant to section 40-18-24.2.</p> <p>No extension is provided in this Order for the payment or deposit of any other type of state tax, or for the filing of any other state information return.</p> <p>As a result of the postponement as granted in this Order of the due date for filing composite returns and making composite payments from March 15, 2020, to July 15, 2020, the period beginning on March 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 file composite returns and to pay composite payments postponed</p>	<ul style="list-style-type: none"> • 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 (UPDATED MARCH 18 AT 1:41 P.M.) • 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 <p>Sales and Lodgings Tax Relief Effective immediately, the Department of Revenue is waiving state sales tax late payment penalties both for small retail businesses, whose monthly retail sales during the previous calendar year averaged \$62,500 or less, and taxpayers currently registered with the Department as engaging in NAICS Sector 72 business activities, which includes restaurants. The Department is also waiving state late payment penalties for lodgings taxes. The relief applies to state sales and lodgings taxpayers who are unable to timely pay their February, March, and April 2020 sales and lodgings tax liabilities. This relief does not waive or extend normal filing requirements. Instead, these taxpayers may file their monthly sales and lodgings tax returns for the February, March, and April 2020 reporting periods without paying the state sales and lodgings tax reported as due. Late payment penalties will be waived for these taxpayers through June 1, 2020. <i>Please note, this relief applies only to state sales and lodgings tax liabilities.</i></p> <p>Businesses included in NAICS Sector 72 are those preparing meals, snacks, and beverages for immediate consumption. A complete list of the</p>

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		<p>by this Order. Interest, penalties, and additions to tax with respect to such postponed filings and payments will begin to accrue on July 16, 2020.</p> <p>...Entered this 23rd day of March 2020”</p> <p>Second Order pertaining to extensions (updated 3/23/20)</p> <p>“ORDER OF THE COMMISSIONER OF REVENUE</p> <p>On March 23, 2020, Governor Ivey issued an emergency order (Order) pursuant to SS 31-96(11), Code of Alabama 1975, delegating to the Commissioner of Revenue the authority to postpone the April 15, 2020, due date for the payment of the following state taxes until July 15, 2020, for any person affected by the COVID-19 pandemic: Individual Income Tax, Corporate Income Tax, Financial Institution Excise Tax, and Business Privilege Tax. The Governor’s Order further delegated to the Commissioner of Revenue the authority to waive interest through July 15, 2020, for any tax payment due on a tax return with a due date on March 15, 2020, and authorized the Commissioner of Revenue to take any action necessary to provide the relief to taxpayers ...:</p> <p>Any person with a state Individual Income Tax or Corporate Income Tax (collectively, State Income Tax) payment, a Financial Institution Excise Tax (FIET) payment, or a Business Privilege Tax (BPT) payment due on April 15, 2020, or a State Income Tax, FIET, or BPT return due April 15, 2020, is affected by the COVID-19 pandemic for purposes of the relief described in this Order (Affected Taxpayer). The term “person” includes any individual, association, estate, trust, partnership, corporation, or other entity of any kind, as provided in SS 40-1-1 (8), Code of Alabama 1975.</p> <p>For an Affected Taxpayer, the due date for filing State Income Tax, FIET, and BPT returns and making State Income Tax, FIET, and BPT payments due April 15, 2020, is automatically postponed to July 15, 2020. There is no limitation on the amount of the payment that may be postponed.</p> <p>The relief provided in this Order is available solely with respect to payments due on April 15, 2020, for State Income Tax (including payments of tax on self-employment income) for an Affected Taxpayer's 2019 taxable year, for estimated State Income Tax for an Affected Taxpayer's 2020 taxable year, for FIET for an Affected Taxpayer's 2020 Form Year, and for BPT for an Affected Taxpayer's 2020 Form Year, and with respect to returns due by an Affected Taxpayer on April 15, 2020, for State Income Tax, FIET, and BPT.</p>	<p>business activities that fall within this sector can be viewed at NAICS Sector 72 – Accommodation and Food Services.</p> <p>After the expiration of this temporary waiver, the Department will work with taxpayers who elected to utilize the waiver program to development workable payment plans that will allow taxpayers to pay outstanding liabilities for February, March, and April 2020, while navigating any other impacts of the coronavirus on their businesses.</p> <p>This relief is automatic for small retailers and Sector 72 businesses who file their February, March, and April 2020 state sales tax returns. Similar sales tax relief may be available on a case-by-case basis to other businesses significantly impacted by the coronavirus (COVID-19) and the preventative measures being taken to limit its spread in Alabama. These taxpayers may contact the Department’s Sales and Use Division at 334-242-1490 to request relief.</p> <p>FAQs</p> <ol style="list-style-type: none"> 1. <i>Do I still need to file a return?</i> Yes. 2. <i>Does this relief apply to all state taxes?</i> No, it only applies to state sales and lodgings taxes. 3. <i>Does this relief apply to local (municipal and county) sales and lodgings taxes?</i> No, this relief only applies to state sales and lodgings taxes. Please contact non-state administered localities directly to see if they are offering similar relief. Contact for non-state administered localities is available here. Requests for relief for state-administered localities will be reviewed individually and can be submitted to localtaxunit@revenue.alabama.gov. 4. <i>Does this relief apply to interest?</i> No. <p>Extension of Filing and Payment Deadline for Income Tax, Financial Institution Excise Tax, and Business Privilege Tax</p>

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		<p>No extension is provided in this Order for the payment or deposit of any other type of state tax, or for the filing of any other state information return.</p> <p>As a result of the postponement as granted in this Order of the due date for filing returns and making payments from April 15, 2020, to July 15, 2020, 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 file State Income Tax, FIET, and BPT returns or to pay the taxes postponed by this Order. Interest, penalties, and additions to tax with respect to such postponed Alabama tax filings and payments will begin to accrue on July 16, 2020.</p> <p>...Entered this 23rd day of March 2020” Governor Press Release (3/23/20)</p> <p>“Governor Ivey Delays State Tax Filings Governor Kay Ivey and the Alabama Department of Revenue announced today that the state income tax filing due date is extended from April 15, 2020, to July 15, 2020.</p> <p>Taxpayers can also defer state income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers.</p> <hr/> <p>“This morning, I signed a supplemental State of Emergency order to allow the Alabama Department of Revenue to extend state filings until July 15, 2020,” said Governor Ivey. ...</p> <p>Other taxes included in the deadline extension are corporate income tax, the Financial Institution Excise Tax (FIET), and the Business Privilege Tax (BPT).</p> <p>Taxpayers do not need to file any additional forms or call the Alabama Department of Revenue to qualify for this automatic state tax filing and payment relief. Individual taxpayers who need additional time to file beyond the July 15 deadline can request a filing extension through the usual methods.</p> <p>...</p> <p>Third Supplemental COVID-19 State of Emergency Proclamation Commissioner’s Executive Order pertaining to deadline extensions Commissioner’s Executive Order pertaining to composite returns”</p>	<p>On March 23, Governor Kay Ivey announced that the state income tax filing due date is extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer state income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers. The Commissioner of Revenue’s executive order implementing the Governor’s emergency proclamation can be found here.</p> <p>Other taxes included in the deadline extension are corporate income tax, the Financial Institution Excise Tax (FIET), and the Business Privilege Tax (BPT).</p> <p>Taxpayers do not need to file any additional forms or call the Alabama Department of Revenue to qualify for this automatic state tax filing and payment relief. Individual taxpayers who need additional time to file beyond the July 15 deadline can request a filing extension through the usual methods.</p> <p>“Even considering the extended filing deadline, we urge taxpayers who are owed refunds to file as soon as possible and file electronically,” said Revenue Commissioner Vernon Barnett. “Filing electronically with direct deposit is the quickest way to get refunds. Although the Department is practicing prudent working conditions with our staff during this period, we will continue with mission-critical operations to support Alabama’s citizens. We ask for your support, understanding and patience.”</p> <p>By separate order, the Commissioner extended the due date for pass-through entities to file composite returns and make composite payments on behalf of their non-resident members.</p> <p>Other Assistance</p> <p>Other assistance may be available on a case-by-case basis to individuals and businesses that cannot file their tax returns on time due to the</p>

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		<p>ADOR Press Release (3/20/20) on waiving state sales tax late payment penalties for state small retail businesses and waiving lodging tax late payment penalties:</p> <p>“Effective immediately, the Department of Revenue is waiving state sales tax late payment penalties both for <u>small retail businesses, whose monthly retail sales during the previous calendar year averaged \$62,500 or less, and taxpayers currently registered with the Department as engaging in NAICS Sector 72 business activities</u>, which includes restaurants. The Department is also waiving state late payment penalties for lodgings taxes. The relief applies to state sales and lodgings taxpayers who are unable to timely pay their February, March, and April 2020 sales and lodgings tax liabilities.</p> <p>... FAQs... Prior ADOR Press Release (3/19/20):</p> <p>Late Payment Penalties Waived for Small Retail Businesses Sales Tax Liabilities ADOR will waive late payment penalties for payments made by June 1 of state sales tax liability of February, March, and April 2020 payments if small retail business with monthly retail sales during the previous calendar year averaged \$62,500 or less and unable to pay the Feb., Mar., and April 2020 state sales tax liability.</p>	<p>COVID-19 outbreak by contacting the Department at the numbers below.</p> <p>Alabama residents affected by floods in February have until April 30 to file their state taxes. The Alabama Department of Revenue also will grant affected taxpayers penalty relief during the extension period.</p>
Alaska	<p>SOME DEPARTMENT OF REVENUE TAX DEADLINES EXTENDED TO JULY 15, 2020 (4/13/20)</p> <p>Tax Division announces changes in support of the Governor’s COVID-19 Economic Stabilization Plan; effort temporarily adjusts, suspends key compliance programs (4/13/20)</p> <p>July 15 – payments due for corporations income tax. The legislation extends filing and payment due dates for all tax types except Oil and Gas Property and Production taxes until July 15, 2020. The temporary statute is effective as of April 10, 2020. Returns and payments that were due on March 31, 2020—</p>	<p>Announcement from Alaska Society of CPAs (4/13/20) Governor Dunleavy signed SB 241 effective April 10th, 2020. SB 241 extends filing and payment due dates for all tax types except Oil and Gas Property and Production taxes until July 15, 2020.</p> <p>SOME DEPARTMENT OF REVENUE TAX DEADLINES EXTENDED TO JULY 15, 2020 (4/13/20)</p> <p>“The Governor has signed SB 241— which extends filing and payment due dates for all tax types except Oil and Gas Property and Production taxes until July 15, 2020. The temporary statute is effective as of April 10, 2020. 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. The above bill and Administrative Order extend the deadline to file tax returns, file reports, and make payments for all taxes under Alaska Statutes Title 43— except for the Oil and Gas Property Tax and Oil and Gas Production Tax types as well as all other tax types administered by the Tax Division and Char</p>	<p>(SB 241) - emergency bill enacted would extend due dates for all tax types rather than DOR issue notice for just one tax type. (per email from DOR, 3/26/20)</p> <p>Joint letter to Governor from two representatives that accounting treated as an essential service. (3/21/20)</p> <p>Mayor of Anchorage MUNICIPALITY OF ANCHORAGE PROCLAMATION OF EMERGENCY “HUNKER DOWN” ORDER E0-03 – exemption as an essential service: “x. Professional services, such as legal or accounting services, when necessary to assist in compliance with legally mandated activities;” (3/20/20)</p>

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	<p>before SB 241 was signed and effective—were extended.</p> <p>August 14 – corporations income tax filing due (per state law)</p> <p>(Note: The state does not impose a personal income tax.)</p>	<p>itable Gaming until July 15, 2020. This extension will apply to returns (includes amended and information returns), reports, and payments due between March 31, 2020 and July 14, 2020. Because the tax deadlines are extended, penalty or interest will not be assessed if returns and payments are received for the affected periods on or before July 15, 2020. Annual license renewal deadlines for Alcoholic Beverages, Fisheries, Mining, Motor Fuel, and Tobacco tax programs have not been extended, however any associated license fees can be paid on or before July 15, 2020 without penalty or interest. If you have any questions, please call the Tax Division at 907-269-6620.”</p> <p>The Department of Revenue – Tax Division announces changes in support of the Governor’s COVID19 Economic Stabilization Plan; effort temporarily adjusts, suspends key compliance programs (4/13/20)</p> <p>“To help people facing the challenges of COVID-19 issues, the State of Alaska, Department of Revenue – Tax Division announces today a series of steps to assist taxpayers by providing relief on a variety of issues ranging from easing payment guidelines to postponing compliance actions as part of the Governor’s COVID-19 Economic Stabilization Plan.</p> <p>The Tax Division has been diligently working to identify ways to provide some relief to our taxpayers. There is current legislation (Senate Bill 241) that was passed and is awaiting the Governor’s signature, to extend the due dates for tax filings and payments for the majority of our state’s tax programs. This legislation will become effective either the day after the Governor signs it, or April 10th, whichever date is earliest.</p> <p>These new changes include issues ranging from postponing certain payments related to Payment Plans to collection and limiting certain enforcement actions. The Tax Division will be temporarily modifying the following activities through July 15, 2020. During this period, to the maximum extent possible, the Tax Division will avoid in-person contacts. However, the Tax Division will continue to take steps where necessary to protect all applicable statutes of limitations.</p> <p>Existing Payment Plan Agreements – For taxpayers under an existing Payment Plan, payments due between March 31, 2020 and July 15, 2020 are suspended. Taxpayers who are currently unable to comply with the terms of a Payment Plan Agreement, can suspend payments during this period if they prefer. Furthermore, the Tax Division will not default any Payment Plan Agreements during this period. By law, interest will continue to accrue on any unpaid balances.</p> <p>New Payment Plan Agreements – The Tax Division reminds people unable to fully pay their state taxes that they can resolve outstanding liability</p>	

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		<p>ies by entering into a monthly payment plan agreement with the Tax Division. See tax.alaska.gov for further information.</p> <p>Collection Activities – Liens and levies initiated by the Tax Division will be suspended during this period.</p> <p>Automated Liens and Levies – New automatic, systemic liens and levies will be suspended during this period.</p> <p>Appeals – Appeals employees will continue to work their cases. Although Appeals is not currently holding in-person conferences with taxpayers, conferences may be held over the telephone or by videoconference. Taxpayers are encouraged to promptly respond to any outstanding requests for information for all cases by the Appeals Team.</p> <p>Statute of Limitations – The Tax Division will continue to take steps where necessary to protect all applicable statutes of limitations. In instances where statute expirations might be jeopardized during this period, taxpayers are encouraged to cooperate in extending such statutes. This may include a longer period than normal for us to post payments into Revenue Online. We encourage our customers to set up electronic payments through Revenue Online to streamline the payment process. Here is the link to Revenue Online: https://onlinetax.alaska.gov. We appreciate your patience and support.</p> <p>If you have any questions on any aspects of this communication, please call the Tax Division at 907-269-6620.” (4/13/20)</p> <p><u>Click here to read Alaska Department of Revenue Tax Division Alerts & Information</u></p> <p><u>Click here to read Alaska Tax Division Deadline Statement</u></p> <p><u>Click here to read SB 241</u></p> <p>Alaska automatically follows any federal filing extension for corporations and partnerships. Even without passage of SB 241, Alaska corporate income tax adopts federal due dates by reference, so any payment due between April 15 and July 15 are automatically extended to July 15. The corporate filing deadline is 30 days later at August 14, 2020. AS 43.20.030, AS 43.20.300 & IR Notices 2020-17, 2020-18. (per DOR email, 3/26/20)</p>	
Arizona	ADOR Issues Proposed Documents for TPT Taxpayers Impacted by COVID-19: (7/20)	ADOR Issues Proposed Documents for TPT Taxpayers Impacted by COVID-19: (1) Arizona Transaction Privilege Tax Ruling TPR 20-XX (proposed ruling on whether taxpayers have reasonable cause for not timely filing or paying to the department due to the COVID-19	ADOR COVID-19 Relief Resources (4/6/20) “As part of state-wide efforts to assist Arizona businesses and employees impacted by the

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	<p>ADOR News Release Deadline Reminders for Arizona 2019 Tax Year Filing Season (4/13/20)</p> <p>ADOR COVID-19 Relief Resources (4/6/20)</p> <p>Arizona General Tax Notice (GTN) 20-1 (4/1/20)</p> <hr/> <p>News Release on filing and payment deadline to 7/15 (3/20/20)</p> <p>(July 15 – AZ – extend filing and payment to 7/15, individual, corporate, and fiduciary tax returns, waive late filing and late payment penalties. The deadline for tax year 2020 estimated tax payments remains April 15, 2020.)</p>	<p>emergency and subsequent measures taken to protect public health); and (2) Arizona Transaction Privilege Tax Procedure TPP 20-XX (proposed procedure on the process for requesting COVID-19 related penalty abatement (TPT accounts only)) (July 2020)</p> <p>AZ - S.B. 1021, sent to the Governor on May 26, would require the Arizona Department of Revenue to accept electronic signatures and provides the requirements for such electronic signatures.</p> <p>ADOR News Release Deadline Reminders for Arizona 2019 Tax Year Filing Season (4/13/20)</p> <hr/> <p style="text-align: center;">“ADOR Provides Guidance on Estimated Income Tax Payment Deadline</p> <p>The Arizona Department of Revenue confirms that while the deadline for filing and paying 2019 calendar year state income tax returns was moved to July 15, the deadline for tax year 2020 estimated tax payments remains April 15, 2020.</p> <p>To access the form and instructions for completing first quarter estimated payments, click on these links for individual income taxpayers and corporate taxpayers on the Arizona Department of Revenue’s website.</p> <p>For more information, please go to Arizona General Tax Notice (GTN) 20-1.</p> <p><i>Individual Income Tax Filing and Paying Deadline Extended to July 15</i></p> <p>The Arizona Department of Revenue (ADOR) is reminding Arizona taxpayers that due to COVID-19, the April 15 deadline for filing and paying individual, corporate and fiduciary 2019 calendar year tax returns was moved to July 15.</p> <p>The new deadline means taxpayers filing state tax returns or submitting payments by July 15 will not be assessed late filing or late payment penalties and interest.</p> <p>For more information, please go to Arizona General Tax Notice (GTN) 20-1 (link is external).</p> <p><i>2019 Tax Credit Contribution Deadline Remains April 15</i></p> <p>April 15 is the deadline for taxpayers wanting to claim tax credits on their 2019 individual income taxes for donations to qualifying charitable organizations, certified school tuition organizations (STOs) and public schools.</p> <ul style="list-style-type: none"> Arizona provides two separate tax credits for individuals who make contributions to charitable organizations: one for donations to Qualifying Charitable Organizations (QCO) and the second for 	<p>COVID-19 public health situation, the Arizona Department of Revenue has dedicated this page to connect businesses to available statewide resources as they work to combat the spread of COVID-19. This page will be updated regularly as new information becomes available.</p> <p>Prior News Release on service levels (3/27/20)</p>

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		<p>donations to Qualifying Foster Care Charitable Organizations (QFCO).</p> <ul style="list-style-type: none"> • Two separate nonrefundable tax credits are available to individuals for contributions made to a Certified School Tuition Organization, which provides scholarships for students enrolled in Arizona private schools. • An individual may claim a nonrefundable tax credit for making contributions or paying fees directly to public school in Arizona for support of eligible activities, programs or purposes as defined by statute.” (4/13/20) <hr/> <p>ADOR COVID-19 Relief Resources (4/6/20)</p> <p>“ARIZONA GENERAL TAX NOTICE GTN 20-1 [Revised 4/1/20] Filing and Payment Extensions Due to COVID-19 Emergency Declaration</p> <p>Pursuant to authority delegated by state law¹ and the Governor’s March 11, 2020 Declaration of Emergency,² Director Woodruff announces the following relief for taxpayers:</p> <p>For individual, corporate, and fiduciary income taxes:</p> <ol style="list-style-type: none"> 1. In light of the U.S. Department of Treasury’s postponement of the due dates for both filing federal income tax returns and making income tax payments, the due dates for reporting and paying Arizona individual, corporate, and fiduciary income taxes for Calendar Year 2019 that were previously due on April 15, 2020 are extended to Wednesday, July 15, 2020. Late filing and payment penalties and interest will be suspended for all returns and payments received on or before that date. 2. Due dates for filing the following income credit claims are extended to Wednesday, July 15, 2020: <ol style="list-style-type: none"> a. Form 140ET (Credit for Increased Excise Taxes) b. Form 140PTC (Property Tax Refund (Credit) Claim) 3. The due date for estimated payments due on April 15, 2020 remains Wednesday, April 15, 2020. 4. Automatic extensions. Taxpayers who request an automatic extension of time for filing their federal tax returns from the Internal Revenue Service will be granted a 6-month extension to file their Arizona returns: 	

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		<p>no separate request must be filed with the Arizona Department of Revenue.³ (The extension will be 5½ months for fiduciary returns.) Note that this request does not provide a further extension of time for paying any Arizona income tax liability: at least 90% of a taxpayer’s reported Arizona income tax liability must still be paid by July 15 to avoid penalties and interest.</p> <p>5. Contributions to certified school tuition organizations, public schools, and qualifying charitable organizations: 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> <p>Arizona General Tax Notice (GTN) 20-1 (4/1/20)</p> <hr/> <p>News Release on filing and payment deadline to 7/15 (3/20/20) “ADOR Extends Income Tax Deadline to July 15, 2020 The Arizona Department of Revenue (ADOR) has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020 following direction today by Governor Doug Ducey. This is consistent with Treasury Secretary Steve Mnuchin’s announcement that the Internal Revenue Service (IRS) has moved the deadline for 2019 federal tax returns to July 15, 2020. The announcement by ADOR includes individual, corporate and fiduciary tax returns. The new deadline means taxpayers filing state tax returns or submitting payments after the previous April 15 deadline will not be assessed late filing or late payment penalties. Taxpayers anticipating they will need more time beyond the new July 15 deadline to file state income taxes should consider filing for an extension by submitting Arizona Form 204 by July 15. Taxpayers do not need to submit Arizona Form 204 if they have already received a federal extension from the IRS. ” (3/20/20)</p>	
Arkansas	DFA News Release on extending individual income tax filing and payment to July 15 (3/27/20) Governor Executive Order EO 20-09 on (3/23/20)	DFA News Release on extending individual income tax filing and payment to July 15 (3/27/20) “ARKANSAS INDIVIDUAL INCOME TAX APRIL 15 FILING AND PAYMENT DEADLINE EXTENDED TO JULY 15 DUE TO CORONAVIRUS (COVID-19)	Arkansas Department of Finance and Administration Income Tax Website (3/27/20) News Release (3/16/20)

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	<p>(July 15 – extend the 2019 individual income tax filing date and individual income tax payment date from April 15, 2020, to July 15, 2020. This extension to July 15, 2020 includes 2019 returns of individuals income tax, Subchapter S Corporations, fiduciaries and estates, partnerships and composite returns. The April 15, 2020 to July 15, 2020 period will be disregarded for purposes of calculation of interest and penalties. Interest and penalties will begin to accrue on July 16, 2020. This extension does not apply to 2020 estimated Individual Income Tax payments due on April 15 or June 15. The following filing and payment deadlines for income tax are not affected: 2019 Corporation Income Tax Due: 4/15/2020; 2020 Estimated Tax Payment Due: 4/15/2020; 2020 Estimated Tax Payment Due: 6/15/2020. 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:</p> <ul style="list-style-type: none"> • Sales and Use Tax • Withholding Tax • Motor Fuels Tax • Tobacco Products Tax • Alcohol Excise.) 	<p>Due to the ongoing public health emergency related to the novel Coronavirus/COVID- 19, the Governor has signed Executive Order 20-09 directing the Department of Finance and Administration to extend the April 15 deadline for filing and payment of the following Arkansas Individual Income Tax returns to July 15, 2020:</p> <ul style="list-style-type: none"> • 2019 Individual Income Tax Now Due: 7/15/2020 • 2019 Subchapter S Corporations Now Due: 7/15/2020 • 2019 Fiduciary and Estates Now Due: 7/15/2020 • 2019 Partnership Income Tax Now Due: 7/15/2020 • 2019 Composite Returns Now Due: 7/15/2020 <ul style="list-style-type: none"> • The extension to July 15 is automatic and the taxpayer does not need to file for an extension. • The April 15, 2020 to July 15, 2020 period will be disregarded for purposes of calculation of interest and penalties. Interest and penalties will begin to accrue on July 16, 2020. • This extension does not apply to 2020 estimated Individual Income Tax payments due on April 15 or June 15. The following filing and payment deadlines for income tax are not affected: <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>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:</p> <ul style="list-style-type: none"> • Sales and Use Tax • Withholding Tax • Motor Fuels Tax • Tobacco Products Tax • Alcohol Excise.” <p>Governor Executive Order EO 20-09 on (3/23/20)</p> <p>“EXECUTIVE ORDER TO AMEND EXECUTIVE ORDER 20-03 FOR THE PURPOSE OF EXTENDING THE STATE INDIVIDUAL TAX FILING DEADLINE AS A RESULT OF COVID-19</p> <p>...</p> <p>WHEREAS: On March 21, 2020, the United States Treasury Department and Internal Revenue Service announced the federal income tax filing due date is extended from April 15, 2020 to July 15, 2020, and taxpayers may also defer federal income tax payments due on April 15, 2020 to July 15, 2020, without penalties and interest, regardless of the amount owed; and</p> <p>WHEREAS: Ark. Code Ann. 26-51-806 requires individual tax returns and tax payments to be submitted by April 15, 2020; and</p> <p>WHEREAS: Ark. Code Ann. 26-18-505 authorizes the Secretary of the Department of Finance and Administration to grant a</p>	<p>“Majority of Revenue Office Services May Be Completed Online</p> <p>LITTLE ROCK, Arkansas (March 16, 2020)</p> <p>– As Arkansans consider Revenue Office-related business, the Arkansas Department of Finance and Administration (DFA) offers the majority of Revenue Office-related services online at mydmv.arkansas.gov. From registering a vehicle to ordering a replacement driver’s license, there are numerous tasks that may be completed from home.</p> <p>“A key priority at DFA over the last few years has been making as many of our services as possible available online,” said DFA Secretary Larry Walther. “I encourage Arkansans to explore these online resources as many of the trips being made to the Revenue Office may not be required.”</p> <p>The online Revenue Office-related services include:</p> <ul style="list-style-type: none"> • Pre-registering a new vehicle • Renewing a vehicle registration • Transferring vehicle ownership • Ordering a personalized license plate • Ordering a duplicate/replacement driver’s license • Estimating vehicle sales tax due • Registering and paying sales tax • Paying outstanding balances • Duplicating vehicle registration • Checking title status • International Registration Plan – Online Registration • CDL – Submitting Medical Certification • Changing notification address • Requesting driver records • Updating renewal notice preference – Email or Text • Ordering a Driver’s License clearance letter • Paying reinstatement fees <p>Additional DFA services that are available online include filing a tax return, checking the status of a refund, making child support</p>

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		<p>reasonable extension of time to file any return required under any state tax law upon written request for good cause shown. Good cause includes when any taxpayer is affected by a disaster emergency declared by the Governor; and</p> <p>WHEREAS: There is an urgent need for the State of Arkansas to bring relief to its citizens by extending the individual tax filing and payment date to be consistent with the extensions granted by the federal government; and</p> <p>WHEREAS: It is not practical during this time to require Arkansas citizens to submit a written request for a filing extension; and</p> <p>WHEREAS: All individual taxpayers in this state have been affected by this emergency;</p> <p>NOW, THEREFORE, I, Asa Hutchinson, Governor of the State of Arkansas, acting under the authority vested in me by Ark. Code Ann. 12-75-101, et seq., and §20-7-110, do hereby amend executive order EO 20-03, dated March 11, 2020, to declare a disaster emergency, declare the State of Arkansas a disaster area, and order the following:</p> <ol style="list-style-type: none"> (1) The provisions of Ark. Code Ann. §26-18-505(a)(1) requiring a written request for an extension to file an individual income tax return are hereby waived for the duration of this emergency. (2) The provisions of Ark. Code Ann. §26-18-505(a)(4) requiring the promulgation of rules to waive the requirement for a written request for an extension are hereby waived for the duration of this emergency. (3) 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>payments , registering and paying business taxes via the Arkansas Taxpayer Access Point (ATAP). DFA’s website may be found at www.dfa.arkansas.gov.”</p>
California	<p>COVID-19 frequently asked questions for tax relief and assistance (12/31/20)</p> <p>FTB Public Service Bulletin - Extension of E-Signature Option for Paper Returns and Other Documents (12/23/20)</p> <p>AB 1577 (9/20)</p> <p>FTB FAQ on teleworking (9/11/20)</p>	<p>FTB Public Service Bulletin - Extension of E-Signature Option for Paper Returns and Other Documents (12/23/20)</p> <p><i>“Purpose of bulletin</i> To inform staff and the public that the temporary e-Signature option for taxpayers or their representatives to submit signed paper returns and other documents has been extended from December 31, 2020 to June 30, 2021.</p> <p><i>Background</i> For paper returns and other documents that normally must be signed with an original signature, FTB will not require an original signature through June 30, 2021, except for Power of Attorneys (POAs). We will accept two signature alternative methods for paper returns:</p>	<p>CA - CA conforms to the federal exclusion from income for forgiven PPP loans, but does not appear to allow expenses. AB 1577 enacted early September 2020.</p> <p>CA - 461(l) it is not clear if CA conforms to the technical corrections made by CARES. We conform with some modifications such as it being permanent. But not clear how the tech corrections effective back as if in TCJA applies in CA.</p>

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	<p>FTB FAQ on signatures (8/5/20)</p> <p>CA FTB COVID-19 Coronavirus special tax relief and assistance updates (5/12/20)</p> <p>FTB COVID-19 FAQs</p> <p>CA BOE News Release on Extension Of Time To File Personal Property Statements To May 31, 2020 Before Penalty Applies (5/7/20)</p> <p>BOE COVID-19 Impact on Property Taxes FAQs (5/12/20)</p> <p>CFTA website (4/14/20)</p> <p>Governor's executive order N-40-20 on small business relief (3/30/20)</p> <p>Governor Press Release on Expanded Small Business Relief (3/30/20)</p> <p>FTB COVID-19 FAQs (3/30/20 updated)</p> <p>FTB Press Release (3/18/20)</p> <p>Executive Order (3/12/20), PRIOR Press release (3/12/20),</p> <p>Governor Press Release (3/12/20) delays state tax filing for individuals and businesses</p> <p>PRIOR FTB News release (3/13/20)</p> <p>PRIOR FTB FAQs (3/17/20):</p>	<ul style="list-style-type: none"> Method 1: An attached document that must be included with the filed return that provides a copy of the original signature. The attached document should: <ul style="list-style-type: none"> Identify what the document signature is for (Example: Corp XX, 2019 Form 100) State "Refer to the attachment for a copy of the original signature" on the signature line Method 2: A paper return with a faxed signature on the signature page. <p>For all other documents, except POAs, filed with us that normally require an original signature, we will accept documents with photographed or digital copies of required signatures. You can also upload a document with a signature into MyFTB. Please note that only PDF and Excel documents are currently accepted.</p> <p><i>Additional information</i></p> <p>These temporary procedures that are available through June 30, 2021, do not apply to filing a POA. Follow the procedure on FTB's Submit a power of attorney webpage if you need to submit a POA." (12/23/20)</p> <p>COVID-19 frequently asked questions for tax relief and assistance (12/31/20)</p> <p>FAQ - California will not treat an out-of-state corporation whose only connection to California is the presence of an employee who is currently teleworking in California due to Executive Order N-33-20 as being actively engaged in a transaction for the purposes of financial or pecuniary gain or profit; California will not include the compensation attributable to an employee who is currently teleworking due to Executive Order N-33-20 in the minimum payroll threshold set forth in Cal. Rev. & Tax Code § 23101(b)(4). (December 31)</p> <p>FTB FAQ on teleworking (9/11/20)</p> <p><i>"Teleworking and the "Stay at Home" order</i></p> <p>About the "Stay at Home" Executive Order (N-33-20)</p> <p>On March 19, 2020, California Governor Gavin Newsom issued Executive Order N-33-20 in response to the COVID-19 pandemic. The current state public health directives require all residents to stay at home in order to prevent the spread of the virus. As a result, many individuals living in California who ordinarily did not telework from their homes began to do so. In some instances, the individuals living in California that were now teleworking from their homes might be employed by corporations that previously had no connections with California.</p>	<p>Appropriations Act and PPP deductions - AB 1577 includes: "Any credit or deduction otherwise allowed under this part for any amount paid or incurred by the taxpayer upon which this exclusion is based shall be reduced by the amount of the exclusion allowed under this section." AB 1577 was enacted in Sept so after release of IRS Notice 2020-32.</p> <p>Accounting deemed essential services in the state. (3/22/20)</p> <p>CDTFA COVID-19 State of Emergency Webpage: (3/17/20)</p> <p>"COVID-19 State of Emergency</p> <p>On March 12, 2020, Governor Newsom issued an Executive Order in response to the COVID-19 State of Emergency. Pursuant to this Executive Order, through May 11th, the CDTFA has the authority to assist individuals and businesses impacted by complying with a state or local public health official's imposition or recommendation of social distancing measures related to COVID-19. This assistance includes granting extensions for filing returns and making payments, relief from interest and penalties, and filing a claim for refund. Taxpayers may request assistance by contacting the CDTFA. Requests for relief of interest or penalties or requesting an extension for filing a return may be made through our online services. Taxpayers may also request assistance in writing by sending a letter to the address below or contacting us via email. We are also available to answer questions and provide assistance for taxpayers that call our Customer Service Center at 800-400-7115. This includes assistance if you are unable to make a timely tax payment. California Department of Tax and Fee Administration Return Analysis Unit, MIC 35 PO Box 942879 Sacramento, CA 94279-0035" (3/17/20)</p>

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	<p>CA payroll taxes - EDD website (3/20)</p> <p>San Francisco news release (3/11/20)</p> <p>Los Angeles County Treasurer and Tax Collector, California: Statement and FAQs From Keith Knox, Treasurer and Tax Collector Regarding COVID-19 and the April 10 Property Tax Deadline (3/18/20)</p> <p>California Association of County Treasurers and Tax Collectors: California Association of County Treasurers and Tax Collectors (CACTTC) issues statement and FAQs regarding April 10 Property Tax Collection Deadline</p> <p>EDD Information Sheet on the California treatment of payments made to employees under the Section 139 disaster relief</p> <p>(July 15 – extension of filing and payment (including first and second quarter estimated payments, LLC taxes and fees, non-wage withholding payments), waive interest and penalty, for individuals and businesses.)</p> <p>(July 31 - Small Businesses Now Have Until July 31, 2020 to File First Quarter Returns. the order extends the statute of limitations to file a claim for refund by 60 days to accommodate tax and fee payers.</p>	<p>The following FAQs provide guidance as to the possible California franchise tax implications to corporations that previously had no connections with California but now have an employee indefinitely teleworking from California due to the Governor's Executive Order. The responses to the FAQs are applicable until the Governor's Executive Order is no longer in effect.</p> <p>Will California treat a corporation that had no previous connections with California as doing business if it has an employee who is currently teleworking in California due to Executive Order N-33-20?</p> <p>No. California will not treat an out-of-state corporation whose only connection to California is the presence of an employee who is currently teleworking in California due to Executive Order N-33-20 as being actively engaged in a transaction for the purposes of financial or pecuniary gain or profit. Also, California will not include the compensation attributable to an employee who is currently teleworking due to Executive Order N-33-20 in the minimum payroll threshold set forth in California Revenue & Taxation Code section 23101(b)(2)(4).</p> <p>For California franchise tax purposes, what is doing business?</p> <p>For California franchise tax purposes, corporations are required to file a tax return and are subject to the minimum franchise tax if they are doing business in California. "Doing business" means that a corporation has sufficient connections to California so that the corporation has availed itself of the benefits provided by the state that it can be fairly subject to the taxing authority of the state. Visit Doing business in California for more information.</p> <p>What activities might result in a corporation being considered as doing business in California?</p> <p>Generally, a corporation will be considered as doing business in California if the corporation has actively engaged in any transaction for the purpose of financial or pecuniary gain or profit. Accordingly, the corporation's connections to California do not need to be extensive in order for it to be considered as doing business for California franchise tax purposes. If the minimum thresholds for sales, property and payroll attributed to California are exceeded, a corporation will be considered as doing business in California.</p> <p>For California franchise tax purposes, what is Public Law 86-272?</p> <p>Public Law (PL) 86-272 states that if an out-of-state corporation sells tangible personal property in a jurisdiction and its employees' only activity in that jurisdiction pertains to the solicitation of sales, the out-of-state corporation will not be subject to tax on the income it generates in the jurisdiction. In Wisconsin Dept. of Revenue v. Wm. Wrigley Jr. Co., (1992) 505 U.S. 214, the United States Supreme Court held that even if an out-of-state corporation engaged in activities that exceeded</p>	<p>Regarding (2), the CDTFA's emergency tax or fee relief is available for business owners and fee payers directly affected by disasters declared as state of emergencies over the past three years, may include extension of tax return due dates, relief of penalty and interest, or replacement copies of records lost due to disasters. An extension of up to three months to file and pay taxes is available in 32 of the programs administered by the CDTFA (including sales and use tax, various fuel taxes, and cigarette and tobacco products taxes) for taxpayers directly affected by COVID-19 who, as a result, cannot meet their filing and payment deadlines. Affected taxpayers may apply online for relief from penalties and interest and request online a filing extension. Business owners and fee payers who need to obtain copies of CDTFA tax records will be able to receive replacements free of charge.</p> <p>CDTFA Update: (3/19/20) "All California Department of Tax and Fee Administration's (CDTFA) in-person classes across the state have been postponed and will be rescheduled at a later date to ensure the health and safety of CDTFA's customers and team members and to support social distancing safety measures as a result of COVID-19."</p> <p>CALCPA in contact with FTB and our other state tax agencies and are awaiting more specifics.</p> <p>https://www.cdtfa.ca.gov/services/covid19.htm</p> <p>California Department of Public Health website on coronavirus</p>

	<p>All businesses will have an extra 60 days to file claims for refund from CDTFA or to appeal a CDTFA decision to the Office of Tax Appeals. CDTFA is providing a three-month extension for a tax return or tax payment to any businesses filing a return for less than \$1 million in tax. For the approximate 99.5% of business taxpayers below the \$1 million threshold for their current California sales and use tax obligation, returns for the 1st Quarter 2020 will now be due on July 31, 2020. The same provisions apply to the other tax and fee programs administered by CDTFA. The BOE tax filing deadline for business personal property statements is extended from May 7, 2020, to May 31, 2020. The FTB extension to July 15 applies to the filing of information returns for any person or entity that made reportable transactions during 2019. This extension does not apply to the filing of FTB Form 593, for the reporting of real estate withholding.</p> <p>For paper returns and other documents that must be signed with an original signature by you and/or your tax representative during the postponement period of March 12, 2020, through July 15, 2020, we will not require an original signature, except for Power of Attorneys (POAs). We will accept 2 signature alternative methods for paper returns: Method 1: An attached document that must be included with the filed return that provides a copy of the original signature. The attached document should: Identify what the document</p>	<p>the solicitation of sales, as long as they were de minimis, the out-of-state corporation will continue to not be subject to tax on the income it generates in the jurisdiction. Visit Public Law 86-272 for more information.</p> <p>Will California treat an out-of-state corporation as exceeding the protections of PL 86-272 for California franchise tax purposes if it has an employee who is currently teleworking in California due to Executive Order No. 33-N-20?</p> <p>No. California will treat the presence of an employee who is currently teleworking in California due to the Governor's Executive Order as engaging in de minimis activities for purposes of P.L. 86-272 protection.” (9/11/20)</p> <p>FTB FAQ on signatures (8/5/20)</p> <p><i>“Original signatures for paper returns and other documents</i></p> <p>Scenario: Now that the July 15, 2020 postponement date has expired, will FTB continue to accept other types of signatures on paper returns or other documents that need to be filed with an original signature?</p> <p>Answer: Yes. For paper returns and other documents that must be signed with an original signature by you and/or your tax representative, we will not require an original signature through December 31, 2020, except for Power of Attorneys (POAs).</p> <p>We will accept 2 signature alternative methods for paper returns:</p> <ul style="list-style-type: none"> • Method 1: An attached document that must be included with the filed return that provides a copy of the original signature. The attached document should: <ul style="list-style-type: none"> ○ Identify what the document signature is for (Example: Corp XX, 2019 Form 100) ○ State “Refer to the attachment for a copy of the original signature” on the signature line • Method 2: A paper return with a faxed signature on the signature page <p>For all other documents, except POAs, filed with us that require an original signature, we will accept documents with photographed or digital copies of required signatures.</p> <p>You can also upload a document with a signature into MyFTB. Please note that only PDF and Excel documents are currently accepted. These temporary procedures do not apply to filing a POA. Follow the procedure on Submit a power of attorney if you need to submit a POA to us.” (8/5/20)</p> <p>CA FTB COVID-19 Coronavirus special tax relief and assistance updates (5/12/20)</p>	
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	<p>signature is for (Example: Corp XX, 2019 Form 100), State “Refer to the attachment for a copy of the original signature” on the signature line;or Method 2: A paper return with a faxed signature on the signature page. For all other documents, except POAs, filed with us that require an original signature, we will accept documents with photographed or digital copies of required signatures. You can also upload a document with a signature into MyFTB. Please note that only PDF and Excel documents are currently accepted. These temporary procedures do not apply to filing a POA. Follow the procedure on Submit a power of attorney if you need to submit a POA to us. We implemented a temporary suspension on a number of collection activities within our personal income tax, business entity tax, and nontax debt (court-ordered debt and vehicle registration collection) programs through July 15, 2020: Wage attachments, bank levies, liens, and field agent calls/visits are suspended; Suspension of business entities with the Secretary of State (SOS) are delayed; The Top 500 Delinquent Taxpayers List is delayed An extension has been granted to taxpayers whose financial hardship was scheduled to expire. We’ve suspended Requests, Demands, and related Notices of Proposed Assessment for prior year returns until July 15. In cases where an applicable statute of limitations expires during this period, we will consider a claim for refund timely if</p>	<p>FTB COVID-19 FAQs (5/12/20, 3/30/20 previously updated)</p> <ul style="list-style-type: none"> • General • Filing tax returns and income tax payments • COVID-19 Economic impact payments - CARES Act • Collection Actions • Estimate payments • Original signatures for paper returns and other documents • Filing Compliance Programs • Audit Programs • Statute of limitations, postponements, and COVID-19 • Nonresident nonwage withholding • Real estate withholding • 1031 like-kind exchanges • Individual status letter <p>“...Information returns, extensions to file, and postponement period Scenario: Does the July 15, 2020 extension to file for any return due during the postponement period of March 12, 2020, through July 15, 2020, apply to information returns? Answer: Yes, the extension applies to the filing of information returns for any person or entity that made reportable transactions during 2019. This extension does not apply to the filing of FTB Form 593, for the reporting of real estate withholding....”</p> <p>...” I will be traveling or living outside of the United States on the original due date of April 15, 2020, which means my tax return and payment are due June 15, 2020. Do I qualify for the July 15, 2020 extension to file and pay taxes for 2019? Answer: Yes. If you file and pay by July 15, 2020, it will be considered timely. If you need more time to file, the automatic extension due date for taxpayers traveling or living outside of the United States as of April 15, 2020, remains December 15, 2020....”</p> <p>“...When will the current year notices and bills be mailed? FTB routinely holds current tax year notices until we have processed all timely payments. This year, FTB plans to begin releasing Notices of Tax Return Change (NTRC) with balances due and Statements of Tax Due for the 2019 tax year in August, after the new 7/15/20 due date to file a return and pay....”</p> <p><i>COVID-19 Economic impact payments - CARES Act</i> Are the payments that individuals receive from the federal government (i.e., \$1,200 [\$2,400 for individuals filing a joint return] and \$500 per</p>	

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	<p>filed on or before July 15, 2020. This extension applies to a letter claim or an amended return claiming an overpayment of tax. Per FTB, COVID-19 CARES Act - The CARES Act economic impact payments from the federal government are not subject to California income tax. The CARES Act emergency increase in unemployment compensation benefits (in the amount of \$600 per week) that individuals receive are not subject to California income tax. The CARES Act modifications for NOLs do not apply for California income and franchise tax purposes. The federal early withdrawal penalty waivers for distributions from qualified retirement accounts under the federal CARES Act also applies for California income tax purposes. California will not treat an out-of-state corporation whose only connection to California is the presence of an employee who is currently teleworking in California due to Executive Order N-33-20 as being actively engaged in a transaction for the purposes of financial or pecuniary gain or profit. Also, California will not include the compensation attributable to an employee who is currently teleworking due to Executive Order N-33-20 in the minimum payroll threshold set forth in California Revenue & Taxation Code section 23101(b)(2)(4). California will treat the presence of an employee who is currently teleworking in California due to the Governor's Executive Order as engaging in de minimis</p>	<p>qualifying child) under the recently enacted federal CARES Act subject to California income tax?</p> <p>No, these payments are not subject to California income tax.</p> <p>Is the emergency increase in unemployment compensation benefits (in the amount of \$600 per week) that individuals receive under the recently enacted federal CARES Act subject to California income tax?</p> <p>No, these payments are not subject to California income tax.</p> <p>Are the modifications for net operating losses (NOLs) in the recently enacted federal CARES Act applicable for California income and franchise tax purposes?</p> <p>No, these modifications for NOLs do not apply for California income and franchise tax purposes.</p> <p>Does California conform to the federal early withdrawal penalty waivers for distributions from qualified retirement accounts under the recently enacted federal CARES Act?</p> <p>Yes, the federal early withdrawal penalty waivers for distributions from qualified retirement accounts under the federal CARES Act also applies for California income tax purposes....”</p> <p><i>“Collection Actions</i></p> <p>Have you delayed any collection activities?</p> <p>Similar to the IRS, we implemented a temporary suspension on a number of collection activities within our personal income tax, business entity tax, and nontax debt (court-ordered debt and vehicle registration collection) programs through July 15, 2020:</p> <ul style="list-style-type: none"> • Wage attachments, bank levies, liens, and field agent calls/visits are suspended • Suspension of business entities with the Secretary of State (SOS) are delayed • The Top 500 Delinquent Taxpayers List is delayed • An extension has been granted to taxpayers whose financial hardship was scheduled to expire....” <p>... We’ve suspended Requests, Demands, and related Notices of Proposed Assessment for prior year returns until July 15....”</p> <p>“...In cases where an applicable statute of limitations expires during this period, we will consider a claim for refund timely if filed on or before July 15, 2020. This extension applies to a letter claim or an amended return claiming an overpayment of tax....”</p> <p><i>“...Original signatures for paper returns and other documents</i></p> <p>Scenario: You need to send us your paper return or other documents that need to be filed with original signatures. During the postponement</p>	

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	<p>activities for purposes of P.L. 86-272 protection.)</p>	<p>period of March 12, 2020 through July 15, 2020, it may be difficult to obtain original signatures. Will FTB accept other types of signatures during the postponement period?</p> <p>Answer: Yes. For paper returns and other documents that must be signed with an original signature by you and/or your tax representative during the postponement period of March 12, 2020, through July 15, 2020, we will not require an original signature, except for Power of Attorneys (POAs).</p> <p>We will accept 2 signature alternative methods for paper returns:</p> <ul style="list-style-type: none"> • Method 1: An attached document that must be included with the filed return that provides a copy of the original signature. The attached document should: <ul style="list-style-type: none"> ○ Identify what the document signature is for (Example: Corp XX, 2019 Form 100) ○ State “Refer to the attachment for a copy of the original signature” on the signature line • Method 2: A paper return with a faxed signature on the signature page <p>For all other documents, except POAs, filed with us that require an original signature, we will accept documents with photographed or digital copies of required signatures.</p> <p>You can also upload a document with a signature into MyFTB. Please note that only PDF and Excel documents are currently accepted. These temporary procedures do not apply to filing a POA. Follow the procedure on Submit a power of attorney if you need to submit a POA to us.”</p> <p>CA BOE COVID-19 Impact on Property Taxes FAQs (5/12/20)</p> <p>CA BOE News Release on Extension Of Time To File Personal Property Statements To May 31, 2020 Before Penalty Applies (5/7/20)</p> <p>Pursuant to Executive Order N-61-20 issued by California Gov. Newsom, the tax filing deadline for business personal property statements is extended from May 7, 2020, to May 31, 2020. The deadline extension suspends the 10% penalty that would be imposed on a taxpayer for late filings. Taxpayers impacted by the stay-at-home order due to COVID-19 will get more time to file their statements with their local county assessors.</p> <p>Guidance to County Assessors</p> <p>The State Board of Equalization (BOE) has issued guidance to county assessors regarding the deadline extension and the suspension of penalties. The BOE has also clarified that since May 31, 2020, falls on a Sunday, a property statement that is mailed and postmarked on the next</p>	

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		<p>business day, which is Monday, June 1, 2020, will be deemed to have been timely filed. This extension applies to all County Assessors in the state of California. (5/7/20)</p> <p>CA FTB – COVID-19 – Extensions to File and Pay page (5/12/20)</p> <ul style="list-style-type: none"> • Calendar year filers • Fiscal year filers • Estimated tax payments due dates • Real Estate Withholding • Nonresident/Nonwage Withholding * • Foreign Partner or Member Withholding <p><i>Calendar year filers</i></p> <table border="1" data-bbox="699 548 1503 1339"> <thead> <tr> <th data-bbox="699 548 1283 613">Return type</th> <th data-bbox="1283 548 1503 613">COVID-19 due date to file and pay</th> </tr> </thead> <tbody> <tr> <td data-bbox="699 613 1283 651">Personal</td> <td data-bbox="1283 613 1503 651">July 15, 2020</td> </tr> <tr> <td data-bbox="699 651 1283 688">Partnership</td> <td data-bbox="1283 651 1503 688">July 15, 2020</td> </tr> <tr> <td data-bbox="699 688 1283 725">LLC, taxed as a partnership</td> <td data-bbox="1283 688 1503 725">July 15, 2020</td> </tr> <tr> <td data-bbox="699 725 1283 763"> Annual tax payment for 2020</td> <td data-bbox="1283 725 1503 763">July 15, 2020</td> </tr> <tr> <td data-bbox="699 763 1283 800"> Estimated annual fee payment for 2020</td> <td data-bbox="1283 763 1503 800">July 15, 2020</td> </tr> <tr> <td data-bbox="699 800 1283 837">LLC, taxed as a corporation</td> <td data-bbox="1283 800 1503 837">July 15, 2020</td> </tr> <tr> <td data-bbox="699 837 1283 875">Single-member LLC owned by an S Corporation, partnership, or a LLC, taxed as a partnership</td> <td data-bbox="1283 837 1503 875">July 15, 2020</td> </tr> <tr> <td data-bbox="699 875 1283 912"> Annual tax payment for 2020</td> <td data-bbox="1283 875 1503 912">July 15, 2020</td> </tr> <tr> <td data-bbox="699 912 1283 950"> Estimated annual fee payment for 2020</td> <td data-bbox="1283 912 1503 950">July 15, 2020</td> </tr> <tr> <td data-bbox="699 950 1283 987">Single-member LLC owned by any other entity</td> <td data-bbox="1283 950 1503 987">July 15, 2020</td> </tr> <tr> <td data-bbox="699 987 1283 1024"> Annual tax payment for 2020</td> <td data-bbox="1283 987 1503 1024">July 15, 2020</td> </tr> <tr> <td data-bbox="699 1024 1283 1062"> Estimated annual fee payment for 2020</td> <td data-bbox="1283 1024 1503 1062">July 15, 2020</td> </tr> <tr> <td data-bbox="699 1062 1283 1099">Estates and Trusts</td> <td data-bbox="1283 1062 1503 1099">July 15, 2020</td> </tr> <tr> <td data-bbox="699 1099 1283 1136">LP</td> <td data-bbox="1283 1099 1503 1136">July 15, 2020</td> </tr> <tr> <td data-bbox="699 1136 1283 1174">LLP</td> <td data-bbox="1283 1136 1503 1174">July 15, 2020</td> </tr> <tr> <td data-bbox="699 1174 1283 1211">C Corporation</td> <td data-bbox="1283 1174 1503 1211">July 15, 2020</td> </tr> <tr> <td data-bbox="699 1211 1283 1248">S Corporation</td> <td data-bbox="1283 1211 1503 1248">July 15, 2020</td> </tr> <tr> <td data-bbox="699 1248 1283 1286">Exempt Organization - Form 199</td> <td data-bbox="1283 1248 1503 1286">July 15, 2020</td> </tr> <tr> <td data-bbox="699 1286 1283 1323">Exempt Organization - Form 109</td> <td data-bbox="1283 1286 1503 1323">July 15, 2020</td> </tr> </tbody> </table> <p>CDTFA alerts - COVID-19 Update: Most small businesses have until July 31, 2020 to file first quarter returns. Updates for CA taxpayers affected by COVID-19.</p>	Return type	COVID-19 due date to file and pay	Personal	July 15, 2020	Partnership	July 15, 2020	LLC, taxed as a partnership	July 15, 2020	Annual tax payment for 2020	July 15, 2020	Estimated annual fee payment for 2020	July 15, 2020	LLC, taxed as a corporation	July 15, 2020	Single-member LLC owned by an S Corporation, partnership, or a LLC, taxed as a partnership	July 15, 2020	Annual tax payment for 2020	July 15, 2020	Estimated annual fee payment for 2020	July 15, 2020	Single-member LLC owned by any other entity	July 15, 2020	Annual tax payment for 2020	July 15, 2020	Estimated annual fee payment for 2020	July 15, 2020	Estates and Trusts	July 15, 2020	LP	July 15, 2020	LLP	July 15, 2020	C Corporation	July 15, 2020	S Corporation	July 15, 2020	Exempt Organization - Form 199	July 15, 2020	Exempt Organization - Form 109	July 15, 2020	
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		<p>CDTFA COVID-19 page – “COVID-19 State of Emergency ... <i>Relief & Extensions for Filing Returns</i> Video Update: Additional Relief for Business Taxpayers. Effective March 30, 2020 all taxpayers who file a return less than \$1 Million dollars will have an additional 3 months to file their return, between now and July 31, 2020. If you qualify for this extension it is automatic and you do not need to apply.</p> <div data-bbox="716 472 999 529" style="border: 1px solid black; padding: 2px; width: fit-content; margin: 10px auto;"> Review New Due Dates </div> <p>If your tax liability of \$1 million or more, you may still request an extension if you are unable to file and pay timely. These requests will be evaluated on a case-by-case basis and taxpayers will be notified if their extension has been approved or denied. Please follow the directions below: How to Request for an Extension to File Your Return or Prepayment Extensions for Filing a Claim for Refund or Tax Appeal The Executive Order issued on March 30, 2020, provides a 60-day extension for taxpayers to file a claim for refund for any refund that must otherwise be filed by July 31, 2020. The Executive Order also provides, through July 31, 2020, a 60-day extension for requesting a tax appeal with the Office of Tax Appeals. <i>Small Business Relief Payment Plans for Sales and Use Tax</i> 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 only. Payment plan requests can be made through our online services system in the coming months. Please fill out this form and we will notify you when the system becomes available. Alternatively, you may contact our customer service center at 1-800-400-7115 (CRS:711) if you are interested in being notified. Payment Plan FAQ ... Field Office & Public Counter FAQs”</p> <p>According to a member (5/1/20): “California does not conform to some of the other changes made by the CARES Act, including those related to:</p> <ul style="list-style-type: none"> • Loan forgiveness related to the Paycheck Protection program • NOL Carrybacks • Charitable contributions 	

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
		<ul style="list-style-type: none"> • Student loan forgiveness • Business interest limitations • Prior year alternative minimum tax liability (corporations) • Health-savings accounts changes (California does not conform to health-savings account rules generally speaking)” <p>California has extended the due dates for both the 1st and 2nd quarter estimated payments to July 15.</p> <p>CFTA website (4/14/20)</p> <p>4/02/20: Governor announces availability of 12 month payment plans for small businesses. Learn more.</p> <p>3/30/20: Most small businesses now have until July 31, 2020 to file first quarter returns. Find out more.</p> <ul style="list-style-type: none"> • Executive Order – Medical Supplies • CDTFA Offers Immediate Interest-Free Payment Plans • Governor Newsom Grants Additional Relief for Business Taxpayers • CDTFA Temporarily Closes Public Counters in Field Offices <p>CFTA News Release on additional relief for business taxpayers (3/31/20)</p> <p>“Governor Newsom Grants Additional Relief for Business Taxpayers <i>Small Businesses Now Have Until July 31, 2020 to File First Quarter Returns</i></p> <p>In accordance with the Executive Order issued by Governor Newsom last night to expand tax relief for small business taxpayers, the California Department of Tax and Fee Administration (CDTFA) announced today that all small businesses will have an additional three months to file returns and pay taxes administered by the department. Additionally, all businesses will have an extra 60 days to file claims for refund from CDTFA or to appeal a CDTFA decision to the Office of Tax Appeals.</p> <p>CDTFA is providing a three-month extension for a tax return or tax payment to any businesses filing a return for less than \$1 million in tax. For the approximate 99.5% of business taxpayers below the \$1 million threshold for their current California sales and use tax obligation, returns for the 1st Quarter 2020 will now be due on July 31, 2020. The same provisions apply to the other tax and fee programs administered by CDTFA. Qualifying taxpayers are not required to file a request for extension or request relief from penalty or</p>	

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		<p>interest. This automatic extension will remain in effect through the reporting of taxes and fees due on or before July 31, 2020.</p> <p>“This expands on the relief previously granted to small businesses, giving them an extra 90 days to file and pay any business taxes and fees administered by CDTFA without incurring any penalties or interest,” said Director Nick Maduros. “By including the \$1 million threshold, we’re able to offer much-needed relief to small businesses across the state while still maintaining the integrity of our local finance system. Approximately 55% of the sales and use tax collected goes back to our cities and counties, which count on this revenue to provide essential public services.”</p> <p>In addition to the three-month extension of time to file and pay taxes, the Executive Order issued by Governor Newsom last night also provides business taxpayers with additional time to file claims for refund and appeals to the Office of Tax Appeals. Taxpayers looking to make refund claims with CDTFA during this period will have an additional 60 days to file. Similarly, taxpayers seeking an appeal of a CDTFA tax determination to the Office of Tax Appeals will have 60 additional days to file the appropriate request.</p> <p>Additional information on the relief offered.....California's COVID-19 efforts.....”</p> <p>Governor Press Release on Expanded Small Business Relief (3/30/20)</p> <p>“Governor Newsom Signs Executive Order Providing Relief to California Small Businesses</p>	
		<p><i>Order provides 90-day extension in state and local taxes, including sales tax</i></p> <p><i>Order extends licensing deadlines and requirements for a number of industries</i></p> <p>Today, Governor Gavin Newsom signed an executive order that will provide tax, regulatory and licensing extensions for businesses. The executive order allows the California Department of Tax and Fee Administration (CDTFA) 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. That means small businesses will have until the end of July to file their first-quarter returns.</p> <p>Additionally, the order extends the statute of limitations to file a claim for refund by 60 days to accommodate tax and fee payers.</p>	

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		<p>... Additionally, the Department of Consumer Affairs will waive continuing education requirements for several professions, also for the next 60 days...</p> <p>A copy of the <u>Governor's executive order</u> N-40-20 can be found here, and the text of the order can be found here.</p> <p>For the latest on the state's COVID-19 response, visit covid19.ca.gov.”</p> <p><u>FTB COVID-19 FAQs</u> (3/30/20 updated) “ (updated 3/30/20)</p> <p>CA State Treasurer News Release (3/23/20)</p> <p>“California State Treasurer Fiona Ma Provides Valuable New Information on Tax Relief and Food Access</p> <p>...View the tax relief list here, the food list here, and the small business list here. The tax list provides the latest news on changes in regulations and deadlines and phone numbers and links to relevant agencies....”</p> <p>FTB Press Release (3/18/20)</p> <p>California has pushed its tax filing and payment <u>deadline to July 15</u>, waive interest and late filing and late payment penalties.</p> <p>“The Franchise Tax Board (FTB) today announced updated special tax relief for all California taxpayers due to the COVID-19 pandemic.</p> <p>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 1st and 2nd quarter estimate payments • 2020 LLC taxes and fees • 2020 Non-wage withholding payments <p>“...We are further extending tax filing deadlines for all Californians to July 15..”</p> <p>To give taxpayers a deadline consistent with that of the Internal Revenue Service (IRS) without the federal dollar limitations, FTB is</p>	

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		<p>following the federal relief described in Notice 2020-17. Since California conforms to the underlying code sections that grant tax postponements for emergencies, 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.</p> <p>In line with Governor Newsom’s March 12 Executive Order, FTB previously extended the due dates for filing and payment last week for affected taxpayers until June 15, with the qualification that the deadlines may be extended further if the IRS grants a longer relief period, as it did yesterday. This announcement supersedes last week’s announcement.</p> <p>For more details regarding FTB COVID-19 tax relief, please see our website at ftb.ca.gov and search COVID-19. If possible, taxpayers should continue to file tax returns on time to get their refunds timely, including claiming the Earned Income Tax Credit and Young Child Tax Credit. During this public health emergency, FTB continues to process tax returns, issue refunds, and provide phone and live chat service to taxpayers needing assistance.”</p> <p>PRIOR FTB News Release (3/13/2020)</p> <p>PRIOR FTB FAQs (3/17/20) Governor Press Release (3/12/20) delays state tax filing by 60 days for individuals and businesses</p> <p>“Governor Newsom Issues New Executive Order Further Enhancing State and Local Government’s Ability to Respond to COVID-19 Pandemic (3/12/20)</p> <p>...</p> <p>The Governor’s order: Waives the one-week waiting period for people who are unemployed and/or disabled as a result of COVID-19; Delays the deadline for state tax filing by 60 days for individuals and businesses unable to file on time based on compliance with public health requirements related to COVID-19 filings; ...The full executive order can be found here.</p> <p>EDD Information Sheet on the California treatment of payments made to employees under the Section 139 disaster relief</p> <p>CA payroll taxes (March 2020 EDD website) – “Employers statewide directly affected by the new coronavirus (COVID-19) may request up</p>	

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		<p>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. This extension may be granted under Section 1111.5 of the California Unemployment Insurance Code (CUIC). A written request for extension must be received within 60 days from the original delinquent date of the payment or return.”</p> <p>San Francisco Mayor announced that small businesses may be able to defer some business taxes: Defer “Business Taxes for Small Businesses</p> <p>In order to provide immediate cash-flow assistance to small businesses, Mayor Breed will be working with Treasurer Cisneros to notify small businesses that the next round of quarterly businesses taxes can be deferred. Businesses are required to pre-pay their first quarter business taxes for current tax year by April 30th. This announcement will allow businesses to not pre-pay, deferring payment due to February 2021. No interest payments, fees, or fines will accrue as a result of the deferral. This benefit will be offered to business with up to \$10 million in gross receipts, benefiting approximately 8,050 businesses with an average \$5,400 tax payment deferral each.”</p> <p>The San Francisco deadline for prepayment of first quarter tax filings for businesses with up to \$10 million in gross receipts would be delayed from April to next February 2021. The move would help more than 8,000 businesses with an average \$5,400 tax payment. San Francisco business license fees will be also deferred for three months.</p> <p>Los Angeles County Treasurer and Tax Collector, California: Statement and FAQs From Keith Knox, Treasurer and Tax Collector Regarding COVID-19 and the April 10 Property Tax Deadline (3/18/20)</p> <p>California Association of County Treasurers and Tax Collectors: California Association of County Treasurers and Tax Collectors (CACTTC) issues statement and FAQs regarding April 10 Property Tax Collection Deadline</p>	
Colorado	<p>CO DOR Announcement on April 2020 Sales Tax Deadline Extension (4/7/20)</p> <p>CO DOR Income Tax Deadlines Website (4/6/20)</p> <p>CO DOR COVID-19 Updates (4/6/20)</p>	<p>CO DOR Release on Nonresident Disaster Relief Worker Exemption/Subtraction</p> <p>Disaster Relief Work Disaster relief work includes repairing, renovating, installing, building, or rendering services that relate to infrastructure that has been damaged, impaired, or destroyed by a declared state disaster emergency or providing emergency medical, firefighting, law enforcement, hazardous material, search and rescue, or other emergency service related to a state declared disaster emergency. The Governor has declared a disaster emergency due to the presence of COVID-19 in Colorado.</p>	<p>CO DOR COVID-19 Updates (4/6/20)</p> <p>***We encourage you to frequently check this page for updates, as our response to COVID-19 is evolving.***</p> <p>Colorado Department of Revenue - In-Person Services Suspended We are open for business online and by phone. Please try to use one of the alternative contact methods listed below.</p>

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	<p>Governor Executive Order 2020-010 extending income tax payment deadlines (3/20/20)</p> <p>Vail, Colorado: A Message from the Mayor - deferring Town of Vail sales tax payments for a “period of time” (3/18/20)</p> <p>(July 15 – payment and filing deadline for all Colorado taxpayers state income taxes and estimated taxes is extended by 90 days until July 15, 2020 – and automatic 6 months extension to file until October 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 the filing is due on or before October 15, 2020.</p> <p>In addition, the deadline for estimated payments has also been extended for the 2020 tax year. The penalties for estimated payments are also waived until July 15, 2020. This extension and these waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay. The relief does not apply to other returns, filings, or payments required to be made, including, but not limited to, withholding tax.)</p> <p>(Colorado retailers that are required to file a sales tax return and remit sales tax on April 20, 2020 may extend their filing and remittance</p>	<p>Exemption In the event any nonresidents perform disaster-related work in Colorado during a declared state disaster emergency, their wages for such work would be exempt from Colorado taxation. The exemption would likely be achieved in most cases without the nonresident emergency worker having to file a Colorado income tax return. Employers should not withhold Colorado income tax from any wages paid to any nonresident for disaster-related work. The wage withholding exemption does not apply to any Colorado resident employees. More information can be found in the Wage Withholding Guide.</p> <p>Subtraction Nonresidents who perform disaster-related work during a declared state disaster emergency should not file a Colorado income tax return unless (1) they have other Colorado-source income or (2) Colorado income tax was withheld (erroneously) from their wages for the disaster-related work. If Colorado income tax was withheld for the disaster-related work during a declared state disaster emergency, the nonresident worker should enter the amount of income (compensation earned) while working in Colorado on line 15 of the Subtraction from Income Schedule (DR 0104AD). This schedule should be included with the Nonresident Tax Calculation Schedule (DR 0104PN) and the Individual Income Tax Return (DR 0104) when submitting a return. Forms can be printed/downloaded from the Individual Income Tax Forms web page. Nonresidents can also file online using an Accepted Third Party Software. This subtraction is only available to nonresident individuals. If you are a resident of Colorado, you are not eligible for this subtraction.”</p> <p>CO DOR Announcement on April 2020 Sales Tax Deadline Extension (4/7/20)</p> <p><i>“Emergency Rule Adoption</i> On April 7, 2020, the Colorado Department of Revenue, Division of Taxation, adopted a temporary emergency rule to comply with Executive Order D 2020 023, which extends the filing and remittance deadline for certain sales taxes. Executive Order D 2020 023 specifically directs the Department to promulgate and issue emergency rules to extend the April 20, 2020 filing and remittance deadline to May 20, 2020. Furthermore, the April 20th due date will pass before permanent rules could be promulgated. Thus, emergency rules are necessary.</p> <p>The emergency rule, as well as the statement of emergency justification and adoption, can be accessed using the hyperlink below. The</p>	<p>Operations Modifications Tax Service Centers are closed for one month. Please review the Available Services section below for more detailed information. Changes to Tax Deadlines and Requirements Income Tax Deadlines The income tax payment deadline has been extended for all Colorado taxpayers by 90 days until July 15, 2020. All income tax returns that were required to be filed by April 15, 2020 are granted a six-month extension, and are due on or before October 15, 2020. Click here for more information.</p> <p>Sales Tax Deadlines Colorado retailers that are required to file a sales tax return and remit sales tax on April 20, 2020 may extend their filing and remittance deadline to May 20, 2020. This is a one-time extension of the April 20, 2020 filing and remittance deadline for state and state-administered sales taxes. The extension does not apply to self-collecting home-rule jurisdictions. The Department will waive penalties and interest that may accrue retailers that file their return and remit the full amount of state and state-administered sales tax due April 20, 2020 on or before May 20, 2020. Click here for more information.</p> <p>International Fuel Tax Agreement (IFTA)</p> <p>The Colorado Department of Revenue (CDOR) is providing tax relief in the form of a temporary suspension of the requirements associated with the International Fuel Tax Agreement (IFTA) for any motor vehicle engaged in interstate disaster relief efforts as part of the COVID-19 relief effort until June 30, 2020. Review the Temporary Suspension of IFTA Requirements section below for more information.</p> <p>Resources for Businesses & Tax Professionals</p> <ul style="list-style-type: none"> • Tax Professionals • Small Businesses • Tax Due Date Schedule Matrix

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	<p>deadline to May 20, 2020. This is a one-time extension of the April 20, 2020 filing and remittance deadline for state and state-administered sales taxes. The extension does not apply to self-collecting home-rule jurisdictions. The Department will waive penalties and interest that may accrue retailers that file their return and remit the full amount of state and state-administered sales tax due April 20, 2020 on or before May 20, 2020.)</p> <p>(Coordinate with local governments to extend tax payment deadlines for property, sales and use taxes and take whatever action they need to let them waive penalties and fees.)</p> <p>(May 20 - extends the filing and remittance deadline for certain sales taxes from the April 20, 2020 filing and remittance deadline to May 20, 2020.)</p>	<p>emergency rule will be published in the Colorado Register on May 10, 2020</p> <ul style="list-style-type: none"> • Emergency Rule 39-26-105-5 <p>The Department welcomes any comments you may have on the emergency rules. Comments can be submitted to dor_taxrules@state.co.us. The Department is considering whether to undertake permanent rulemaking to make the temporary emergency rules permanent. The Department will solicit additional input from stakeholders and will consider any comments submitted prior to proposing permanent rulemaking.” (4/7/20)</p> <p>CO DOR Income Tax Deadlines Website (4/6/20)</p> <p>“Income Tax Deadlines</p> <hr/> <p><i>2019 Income Tax Deadline Extension</i></p> <p>The Colorado Department of Revenue has adopted emergency rules to change the due date for certain income tax payments to July 15, 2020. The rules and the governor’s executive order are specific to income tax payments that would otherwise have been due April 15, 2020. The executive order and the emergency rules generally do not affect or apply to fiscal years that have other tax due dates. These rules apply to:</p> <ul style="list-style-type: none"> • Income tax payments otherwise due April 15, 2020 for tax year 2019 • Any estimated income tax payment that would otherwise be due between April 15, 2020 and June 15, 2020. <p>No penalty or interest will be due for any payment covered by these rules that is made by July 15, 2020. Additionally, under existing income tax rules, 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.</p> <p>The relief provided by these emergency rules is similar to the relief granted by the Internal Revenue Service (IRS) with IRS Notice 2020-18. For more information, review Executive Order # D 2020-010 on the Governor’s Office website and visit the CDOR COVID-19 Updates web page.</p> <p>Please note that the extensions and waivers granted by this notice apply only to the payments and returns described above. They do not apply to other returns, filings, or payments required to be made, including, but not limited to, withholding tax required to be paid under sections 39-22-604 and 39-22-604.5, C.R.S. No extension has been granted for any payments due pursuant to a notice of deficiency, notice of final</p>	<p>COVID-19 Public Health Updates The Colorado Department of Public Health and Environment (CDPHE) has been working hard to detect and contain COVID-19, and has been partnering with federal and local health departments. For the latest health information visit the CDPHE website.</p> <p>How to Call Us or Visit Us Online Visit Our Website Colorado.gov/Tax is the best place to start when looking for general information. We have been making many improvements to the website and add new content regularly. You can access forms, how-to videos, guides for various tax types/topics and many more informational resources. You can also sign up to receive regular email updates for various tax types and topics.</p> <p>Also, many tax filing and account management tasks can be done by using Revenue Online. By filing and managing your tax account online, you will not need to visit an office to pick up paper forms. Click here to see what you can do using Revenue Online.</p> <p>CO DOR COVID-19 Response webpage (3/24/20)</p> <p><i>“Income Tax Deadline Extension</i> Governor Jared Polis has 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.</p> <p>In addition, the deadline for estimated payments has also been extended for the 2020 tax year. The penalties for estimated payments are also waived until July 15, 2020.</p>

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		<p>determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay.</p> <p><i>Scheduled Direct Debit Payments</i></p> <p>The extension above does not automatically change income tax payments already scheduled to draft on or before April 15th, 2020. Coloradans wishing to cancel their currently scheduled direct debit payments in order to take advantage of the deadline extension can do so by emailing the Colorado Department of Revenue at DOR_TaxpayerService@state.co.us. For expedited processing, taxpayers should put “Request Cancellation of Direct Debit Payment” in the subject line of the email.</p> <p>Please submit all payment cancellation requests no later than 5:00 PM, Monday, April 9th, 2020. Please do not wait until the last minute to contact us regarding a scheduled payment as we cannot guarantee that we will be able to cancel the payment by April 15. Once a payment has been processed, we are unable to refund or return the payment. Once a payment is cancelled, it cannot be rescheduled through filing software, and a taxpayer must pay by the extended due date using another method to avoid penalty and interest.</p> <p>The Department is continually monitoring the evolving COVID-19 situation, and responding in real-time to address the questions and concerns of Coloradans. To help keep the public informed, CDOR has set up a COVID-19 page where we will post all updates and changes related to taxes, deadline extensions, services and penalties. Please visit the COVID-19-Updates web page for more information.</p> <p>CO DOR COVID-19 Response webpage (3/24/20)</p> <p><i>“Income Tax Deadline Extension</i></p> <p>Governor Jared Polis has 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.</p> <p>In addition, the deadline for estimated payments has also been extended for the 2020 tax year. The penalties for estimated payments are also waived until July 15, 2020. This extension and these waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay.</p> <p>This is similar to the Internal Revenue Service (IRS) extension, but applies to any income tax payment, regardless of the amount. Unlike the</p>	<p>This extension and these waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay.</p> <p>This is similar to the Internal Revenue Service (IRS) extension, but applies to any income tax payment, regardless of the amount. Unlike the federal government, the state will not impose any caps on the amount of tax that can be deferred.</p> <p>The Governor also directed the Colorado Department of Revenue (CDOR) to coordinate with local governments that choose to extend tax payment deadlines for property tax, and sales and use tax.</p> <p>For more detailed information, review Executive Order # D 2020-010 on the Governor’s Office website.</p> <p>Please note that the extensions and waivers granted by this notice apply only to the payments and returns described above. They do not apply to other returns, filings, or payments required to be made, including, but not limited to, withholding tax required to be paid under sections 39-22-604 and 39-22-604.5, C.R.S.”</p> <p>Governor Executive Order 2020-010 extending income tax payment deadlines (3/20/20)</p> <p>“Ordering the Suspension of Statute to Extend the Income Tax Payment Deadlines Due to the COVID-19 Disaster Emergency</p> <p>“Pursuant to the authority vested in the Governor of the State of Colorado and, in particular, pursuant to Article IV, Section 2 of the Colorado Constitution and the relevant portions of the Colorado Disaster Emergency Act, C.R.S. § 24-33.5-701, et seq. (Act), I, Jared Polis, Governor of the State of Colorado, hereby issue this Executive Order ordering the</p>

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		<p>federal government, the state will not impose any caps on the amount of tax that can be deferred.</p> <p>The Governor also directed the Colorado Department of Revenue (CDOR) to coordinate with local governments that choose to extend tax payment deadlines for property tax, and sales and use tax.</p> <p>For more detailed information, review Executive Order # D 2020-010 on the Governor's Office website.</p> <p>Please note that the extensions and waivers granted by this notice apply only to the payments and returns described above. They do not apply to other returns, filings, or payments required to be made, including, but not limited to, withholding tax required to be paid under sections 39-22-604 and 39-22-604.5, C.R.S."</p> <p>Governor Executive Order 2020-010 extending income tax payment deadlines (3/20/20)</p> <p>"Ordering the Suspension of Statute to Extend the Income Tax Payment Deadlines Due to the COVID-19 Disaster Emergency</p> <p>"Pursuant to the authority vested in the Governor of the State of Colorado and, in particular, pursuant to Article IV, Section 2 of the Colorado Constitution and the relevant portions of the Colorado Disaster Emergency Act, C.R.S. § 24-33.5-701, et seq. (Act), I, Jared Polis, Governor of the State of Colorado, hereby issue this Executive Order ordering the suspension of statute to extend the income tax payment deadlines for all Colorado taxpayers to quickly provide relief from payment and penalties due to the coronavirus disease 2019 (COVID-19) disaster emergency in Colorado.</p> <p>I. Background and Purpose ...</p> <p>By this Executive Order, I am temporarily suspending the state income tax payment deadlines to provide relief to Colorado taxpayers and businesses.</p> <p>II. Directives</p> <p>A. I temporarily suspend the deadline in C.R.S. § 39-22-609 applicable to state income tax payments. I also direct the Executive Director of the Colorado Department of Revenue (DOR) to promulgate and issue emergency rules to extend the state income tax payment deadline by ninety (90) days to July 15, 2020, giving all Colorado taxpayers the option to make any 2019 income tax payment that would normally be due on April 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</p>	<p>suspension of statute to extend the income tax payment deadlines for all Colorado taxpayers to quickly provide relief from payment and penalties due to the coronavirus disease 2019 (COVID-19) disaster emergency in Colorado.</p> <p>I. Background and Purpose ...</p> <p>By this Executive Order, I am temporarily suspending the state income tax payment deadlines to provide relief to Colorado taxpayers and businesses.</p> <p>II. Directives</p> <p>A. I temporarily suspend the deadline in C.R.S. § 39-22-609 applicable to state income tax payments. I also direct the Executive Director of the Colorado Department of Revenue (DOR) to promulgate and issue emergency rules to extend the state income tax payment deadline by ninety (90) days to July 15, 2020, giving all Colorado taxpayers the option to make any 2019 income tax payment that would normally be due on April 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> <p>B. I temporarily suspend the deadline in C.R.S. § 39-22-609 applicable to estimated income tax payments for the 2020 tax year. I also direct the Executive Director of DOR to promulgate and issue emergency rules to extend the state payment deadline so that estimated payments due on and after April 15, 2020 but on or before June 15, 2020, may now be paid any time on or before July 15, 2020 without penalty.</p> <p>C. I direct DOR to coordinate with local governments that choose to extend tax payment deadlines for property, sales and use taxes and take whatever action they need to</p>

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		<p>payment extension applies to any qualifying income tax payment, regardless of the amount.</p> <p>B. I temporarily suspend the deadline in C.R.S. § 39-22-609 applicable to estimated income tax payments for the 2020 tax year. I also direct the Executive Director of DOR to promulgate and issue emergency rules to extend the state payment deadline so that estimated payments due on and after April 15, 2020 but on or before June 15, 2020, may now be paid any time on or before July 15, 2020 without penalty.</p> <p>C. I direct DOR to coordinate with local governments that choose to extend tax payment deadlines for property, sales and use taxes and take whatever action they need to let them waive penalties and fees during the crisis.</p> <p>III. Duration This Executive Order shall expire thirty (30) days from March 20, 2020, unless extended further by Executive Order.”</p> <p>Colorado officials said they would mirror IRS guidance as it is updated amid the pandemic. Vail, Colorado: A Message from the Mayor - deferring Town of Vail sales tax payments for a “period of time” (3/18/20)</p>	<p>let them waive penalties and fees during the crisis.</p> <p>III. Duration This Executive Order shall expire thirty (30) days from March 20, 2020, unless extended further by Executive Order.”</p> <p>Colorado officials said they would mirror IRS guidance as it is updated amid the pandemic. Vail, Colorado: A Message from the Mayor - deferring Town of Vail sales tax payments for a “period of time” (3/18/20)</p>
Connecticut	<p>OCG -11 - OFFICE OF THE COMMISSIONER GUIDANCE Regarding Depreciation of Qualified Improvement Property for Connecticut Tax Purposes (7/6/20)</p> <p>OCG-10 - OFFICE OF THE COMMISSIONER GUIDANCE Regarding the Connecticut Tax Implications of the CARES Act (7/6/20)</p> <p>DRS extends deadlines for filing certain administrative protests and tax appeals (5/8/20) Announcement 2020(7), COVID-19 Extension of Deadlines for Filing Administrative Protests and Suspension of Deadlines for Filing Tax Appeals (5/12/20)</p>	<p>CARES Act: The Connecticut Revenue Department has issued two new Office of Commissioner Guidance publications: (1) OCG-10, dealing with the Connecticut tax implications of the CARES Act; and (2) OCG-11, dealing with the depreciation of qualified improvement property for Connecticut tax purposes. (7/6/20)</p> <p>OCG-11 OFFICE OF THE COMMISSIONER GUIDANCE Regarding Depreciation of Qualified Improvement Property for Connecticut Tax Purposes (7/6/20)</p> <p>Background on Federal Treatment</p> <p>Prior to the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”), the depreciable life of qualified improvement property for federal purposes (“QIP”) was 39 years. The CARES Act revised I.R.C. § 168(e) and (g) to provide QIP with a depreciable life of 15 years under the general depreciation system and a depreciable life of 20 years under the alternative depreciation system. The changes made by the CARES Act make QIP eligible for bonus depreciation and are applicable to QIP placed in service after December 31, 2017.</p>	<p>Press Release: (3/18/20): “Effective Immediately: DRS Branch Offices Closed to the Public To protect health and safety, particularly the risk of transmission of COVID-19, the Connecticut Department of Revenue Services (DRS) is suspending walk-in services to the public at its four branch offices, effective at the end of business Tuesday, March 17, 2020. Acting Revenue Services Commissioner John Biello is exercising this authority under Conn. Gen. Stat. §4-8 and Conn. Gen. Stat. §12-2. Effective immediately, and until further notice, no walk-in services will be available to members of the public at DRS branch office locations in Hartford, Bridgeport, Waterbury, and Norwich. All business with the DRS can be conducted electronically, by telephone, or by written correspondence. The professionals at DRS are prepared to continue to offer the highest level of customer service.</p>

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	<p>CT DRS COVID-19 FAQs website (issued 3/25/20, updated 4/2/20)</p> <p>DOR Press Release Announcement on extending filing and payment of personal income tax returns until July 15, 2020 (3/24/20)</p> <p>Press Release on business returns (3/15/20)</p> <p>(July 15 - extending the filing and payment deadline for personal income tax returns 90 days, to July 15, 2020. The extension also applies to Connecticut estimated income tax payments for the first and second quarters of 2020. Form CT-1041 returns and payments for trusts and estates with a due date of April 15, 2020, have been extended to July 15, 2020. 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. The extension does not apply to the withholding tax. Gifts made during taxable year 2019 are reported on Form CT-706/709. This extension does not apply to estate tax. Extended filing and payment for sales tax returns if meet criteria. Taxpayers that have \$150,000 or less in annual Sales Tax liability qualify for an automatic extension of time to file and pay. Similarly, 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. For</p>	<p>Revenue Procedure 2020-25 allows a taxpayer to change its depreciation and claim the additional bonus depreciation under I.R.C. § 168 for QIP placed in service by the taxpayer after December 31, 2017, in taxable year 2018, 2019 or 2020, pursuant to revisions to the CARES Act. Taxpayers changing the depreciation method and claiming the additional bonus depreciation may do so by either:</p> <p><input type="checkbox"/> Filing Form 3115, Application for Change in Accounting Method, with the taxpayer’s timely federal income tax return for the year of change, provided the I.R.C. § 481(a) adjustment reported on Form 3115 includes the amount of any adjustment attributable to all property; or <input type="checkbox"/> Filing an amended return or amended Form 1065, US Return of Partnership Income, for the placed in service year of the qualified improvement property on or before October 15, 2021.</p> <p>Corporation Business Tax</p> <p>For corporation business tax purposes, Connecticut conforms to the calculation of depreciation under the Internal Revenue Code, except for I.R.C. § 168(k). Therefore, Connecticut conforms to the changes made to the depreciable life of QIP by the CARES Act, but does not conform to the ability to claim bonus depreciation on such assets.</p> <p>If a company files an amended federal return to reflect the QIP depreciation change, the company must file the corresponding amended corporation business tax return to report the depreciation change, except that it must calculate the depreciation deduction for Connecticut purposes without regard to the provisions of I.R.C. § 168(k) (i.e., bonus depreciation). Alternatively, if a company files federal Form 3115 to claim additional QIP depreciation as a I.R.C. § 481(a) adjustment, it must report such adjustment on the corresponding corporation business tax return, except that such adjustment must be calculated for Connecticut purposes without regard to the provisions of I.R.C. § 168(k). (7/6/20)</p> <p>OCG-10 - OFFICE OF THE COMMISSIONER GUIDANCE Regarding the Connecticut Tax Implications of the CARES Act (7/6/20)</p> <p>On March 27, 2020, Public Law No. 116-136, the federal Coronavirus Aid, Relief and Economic Security Act (“CARES Act”), was signed into law. The Department received the following questions related to the impact of the federal CARES Act on Connecticut tax law. The Department will update this publication as it receives additional</p>	<p>Business Hours:</p> <ul style="list-style-type: none"> Monday to Friday, 8:30 a.m. – 4:30 p.m. <p>Telephone Assistance:</p> <ul style="list-style-type: none"> 860-297-5962 (from anywhere) 800-382-9463 (within CT Outside Greater Hartford area only) 860-297-4911 (Hearing Impaired, TDD/TT users only) <p>E-mail: drs@po.state.ct.us</p> <p>Website: https://portal.ct.gov/DRS</p> <p>Mailing Address: Connecticut Department of Revenue Services 450 Columbus Boulevard, Suite 1 Hartford, Connecticut 06103 Please visit the DRS website for additional information and updates.”</p> <p>https://portal.ct.gov/Coronavirus</p> <p>Legislature: The Capitol Complex will be closed Thursday, March 12 through Sunday, March 29.</p>

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	<p>monthly Sales Tax and Room Occupancy Tax filers: returns and payments due March 31, 2020, and April 30, 2020, are extended to May 31, 2020. For quarterly Sales Tax and Room Occupancy Tax filers: returns and payments due April 30, 2020, are extended to May, 31, 2020. The deadline to submit additional documentation for a Connecticut EITC claim has been extended to July 15, 2020. Pursuant to Executive Order No. 7N issued by Governor Lamont, the Plastic Bag Fee is suspended from March 26, 2020, through May 15, 2020. Business returns (pass-throughs, UBIT, corporate) – extended filing and payment to due June 15. DRS extending the deadline for filing certain protests with the DRS’ Appellate Division by ninety (90) days.)</p> <p>(June 15 - business returns – The due date for returns and payments due between March 15, 2020, and June 1, 2020, for the following tax types was extended: Pass-Through Entity Tax, Unrelated Business Income Tax, Corporation Business Tax – filing and payment extended to June 15, 2020. On March 16, 2020, DRS announced that the due date for the annual state business tax returns listed above was extended 30 days and payments are due on or before June 15, 2020. The business income tax extension for corporation business tax, unrelated business income tax, and pass-through entity tax applies to fiscal year end filers with a due date between March 15, 2020, and May 31, 2020. The due</p>	<p>questions related to the CARES Act. Any information added after initial publication will include the date on which the information was added.</p> <p>1) Are the federal economic impact payments (i.e., federal stimulus checks) subject to Connecticut income tax?</p> <p>No. The starting point in determining an individual's Connecticut income tax liability is the individual's federal adjusted gross income. Certain Connecticut modifications are made to arrive at Connecticut adjusted gross income. There is no Connecticut statutory modification to include the federal economic impact payments in Connecticut adjusted gross income. Therefore, as the federal economic impact payments are not included in federal adjusted gross income and there is no Connecticut modification to include these payments in Connecticut adjusted gross income, said payments are not subject to Connecticut income tax.</p> <p>2) What are the Connecticut tax implications of the CARES Act provisions that relate to the taxability of coronavirus-related distributions from qualified retirement accounts?</p> <p>The starting point in determining an individual's Connecticut income tax liability is the individual's federal adjusted gross income. Certain Connecticut modifications are made to arrive at Connecticut adjusted gross income. There are no Connecticut statutory modifications specific to coronavirus-related distributions for purposes of calculating Connecticut adjusted gross income. Therefore, to the extent that these distributions are included or excluded from federal adjusted gross income in a particular year will dictate the Connecticut tax treatment of such distributions in such year.</p> <p>3) Are coronavirus-related distributions from a qualified retirement account, as allowed under the CARES Act, subject to Connecticut income tax withholding?</p> <p>Generally yes. The payer is required to withhold 6.99% from the distribution unless the recipient submits a Form CT-W4P to the payer requesting that no or a lesser amount of Connecticut income tax be withheld.</p> <p>4) Are loans forgiven under the CARES Act, Paycheck Protection Program, subject to Connecticut corporation business tax or individual income tax?</p>	

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	<p>date is NOT extended for estimated payments of corporation business tax, unrelated business income tax, and pass-through entity tax normally due between March 15, 2020, and June 1, 2020. The extended business income tax filing and payment deadlines do NOT apply to returns already on extension. The deadline for filing an amended 2016 Form CT-1120, Form CT-1120CU, Form CT-990T, or Form CT-1065/CT-1120SI has NOT been extended.)</p> <p>(CT – CARES guidance – Economic impact payment - There is no Connecticut statutory modification to include the federal economic impact payments in Connecticut adjusted gross income. Therefore, as the federal economic impact payments are not included in federal adjusted gross income and there is no Connecticut modification to include these payments in Connecticut adjusted gross income, said payments are not subject to Connecticut income tax.</p> <p>Coronavirus-related distributions - There are no Connecticut statutory modifications specific to coronavirus-related distributions for purposes of calculating Connecticut adjusted gross income. Therefore, to the extent that these distributions are included or excluded from federal adjusted gross income in a particular year will dictate the Connecticut tax treatment of such distributions in such year. The payer is required to withhold 6.99% from the distribution unless the recipient submits a Form CT-W4P</p>	<p>No. The starting point in determining an individual's Connecticut income tax liability is the individual's federal adjusted gross income. Certain Connecticut modifications are made to arrive at Connecticut adjusted gross income. There is no Connecticut statutory modification to include these amounts in the calculation of Connecticut adjusted gross income. Therefore, because loans forgiven under the Paycheck Protection Program are excluded from federal adjusted gross income and there is no Connecticut modification to include these amounts in Connecticut adjusted gross income, such loan forgiveness is not subject to Connecticut income tax. The conclusion is the same for purposes of the Connecticut corporation business tax.</p> <p>5) How does the federal 5-year net operating loss (“NOL”) carryback provision enacted as a part of the CARES Act impact the Connecticut corporation business tax and the Connecticut individual income tax?</p> <p>Corporation Business Tax</p> <p>For corporation business tax purposes, Connecticut has its own specific rules for NOLs that are not impacted by the federal carryforward and carryback rules.</p> <p>Individual Income Tax</p> <p>For individual income tax purposes, the carryback of federal NOLs that affect an individual’s Connecticut income tax liability are applied consistent with the Connecticut Tax Court’s decision in Adams v. Sullivan, 2014 WL 4413427 (July 24, 2014) and are subject to the provisions of Conn. Gen. Stat. § 12-727(b).</p> <p>Note: The NOL provisions that were modified by the CARES Act do not affect an individual with a Connecticut source loss, but with no corresponding federal loss. Such individuals must comply with Conn. Agencies Regs. § 12-711(b)-6.</p> <p>6) What are the Connecticut tax implications of the CARES Act provisions that relate to the excess business loss limitation applicable to noncorporate taxpayers under I.R.C. § 461(l)?</p> <p>The starting point in determining an individual’s Connecticut income tax liability is the individual’s federal adjusted gross income. Certain Connecticut modifications are made to arrive at Connecticut adjusted gross income. There are no Connecticut statutory modifications</p>	

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	<p>to the payer requesting that no or a lesser amount of Connecticut income tax be withheld. PPP loan forgiveness - There is no Connecticut statutory modification to include these amounts in the calculation of Connecticut adjusted gross income. Therefore, because loans forgiven under the Paycheck Protection Program are excluded from federal adjusted gross income and there is no Connecticut modification to include these amounts in Connecticut adjusted gross income, such loan forgiveness is not subject to Connecticut income tax. The conclusion is the same for purposes of the Connecticut corporation business tax. NOLs - For corporation business tax purposes, Connecticut has its own specific rules for NOLs that are not impacted by the federal carryforward and carryback rules. For individual income tax purposes, the carryback of federal NOLs that affect an individual's Connecticut income tax liability are applied consistent with the Connecticut Tax Court's decision in <i>Adams v. Sullivan</i>, 2014 WL 4413427 (July 24, 2014) and are subject to the provisions of Conn. Gen. Stat. § 12-727(b). Note: The NOL provisions that were modified by the CARES Act do not affect an individual with a Connecticut source loss, but with no corresponding federal loss. Such individuals must comply with Conn. Agencies Regs. § 12-711(b)-6. Excess business losses - There are no Connecticut statutory modifications specific to the excess business loss limitation under I.R.C</p>	<p>specific to the excess business loss limitation under I.R.C § 461(l) for purposes of calculating Connecticut adjusted gross income. Therefore, to the extent that such excess business loss limitation increases or decreases federal adjusted gross income in a particular year will dictate the Connecticut tax treatment of such limitation in such year. (7/6/20)</p> <p>DRS extends deadlines for filing certain administrative protests and tax appeals (5/8/20)</p> <p>The Connecticut Department of Revenue Services (DRS) today announced that it is extending the deadline for filing certain protests with the DRS' Appellate Division by ninety (90) days. The DRS also issued guidance regarding the filing of tax appeals. (5/8/20)</p> <p>Announcement 2020(7), COVID-19 Extension of Deadlines for Filing Administrative Protests and Suspension of Deadlines for Filing Tax Appeals (5/12/20)</p> <p>DRS Extends Application Deadline for Municipalities to Submit Neighborhood Assistance Act Proposals (5/5/20)</p> <p>Connecticut extended the due date for 2019 individual income tax returns and payments to July 15, 2020. In addition, the deadlines to remit first and second estimated payments for taxable year 2020 have also been extended to July 15, 2020.</p> <p>CT DRS COVID-19 FAQs website (4/2/20)</p> <p style="text-align: center;">“DRS COVID-19 RESPONSE: FREQUENTLY ASKED QUESTIONS Issued: March 25, 2020 Please check back regularly for updates.</p> <p><i>From Acting Commissioner John Biello</i></p> <p>The Connecticut Department of Revenue Services (DRS) has responded quickly to the COVID-19 outbreak in order to protect our employees and the taxpayers we serve. We have followed directives from Governor Lamont as well as guidance from the CDC. Although there is no good time for a crisis, these events are unfolding during income tax filing season, making it much more challenging. Public service is at the heart of the DRS mission, and our team of tax professionals remains ready to serve during these difficult times.</p> <p><u>General Information</u></p>	

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	<p>§ 461(l) for purposes of calculating Connecticut adjusted gross income. Therefore, to the extent that such excess business loss limitation increases or decreases federal adjusted gross income in a particular year will dictate the Connecticut tax treatment of such limitation in such year. CT QIP guidance - QIP guidance - Connecticut conforms to the changes made to the depreciable life of QIP by the CARES Act, but does not conform to the ability to claim bonus depreciation on such assets. If a company files an amended federal return to reflect the QIP depreciation change, the company must file the corresponding amended corporation business tax return to report the depreciation change, except that it must calculate the depreciation deduction for Connecticut purposes without regard to the provisions of I.R.C. § 168(k) (i.e., bonus depreciation). Alternatively, if a company files federal Form 3115 to claim additional QIP depreciation as a I.R.C. § 481(a) adjustment, it must report such adjustment on the corresponding corporation business tax return, except that such adjustment must be calculated for Connecticut purposes without regard to the provisions of I.R.C. § 168(k.).</p> <p>(DRS fully closed)</p>	<p>Will DRS be available to assist taxpayers during the COVID-19 outbreak? Yes. DRS employees are answering emails and phone calls; processing returns, payments, and refunds; and completing other essential agency functions.</p> <p>How can I contact DRS during the COVID-19 outbreak? If you have a question or need assistance, visit the DRS website for many answers and updated information. Taxpayers may also email DRS at drs@po.state.ct.us, or call DRS during regular business hours (between 8:30 a.m. to 4:30 p.m.) at 860-297-5962.</p> <p>Are DRS walk-in services available? No. Walk-in services at DRS branch offices in Hartford, Waterbury, Norwich, and Bridgeport have been suspended until further notice.</p> <p>What public announcements has DRS made in response to the COVID-19 outbreak and emergency declarations issued by Gov. Lamont?</p> <p>Where can I get more information about my federal stimulus check? (added 4/13/2020) Stimulus checks, also known as Economic Impact Payments, are administered by the federal government's Internal Revenue Service, not the Connecticut Department of Revenue Services. Click here for information on the IRS website.</p> <p>3/30/2020: State Extends Filing and Payment Deadlines for Sales Tax and Room Occupancy Tax</p> <p>3/30/2020: Connecticut's Single-Use Plastic Bag Fee Temporarily Suspended</p> <p>3/30/2020: DRS issues waiver of certain International Fuel Tax Agreement requirements</p> <p>3/20/2020: DRS extends filing, payment deadlines for personal income tax returns to July 15, 2020</p> <p>3/17/2020: DRS branch offices closed to the public</p> <p>3/16/2020: DRS extends filing deadline for certain annual state business tax returns</p> <p>Sales and Use Tax</p> <p>Has DRS extended the filing and payment deadlines for sales tax returns? (added 3/30/2020) Yes, within the parameters outlined below.</p> <p>What small business taxpayers qualify for this relief? (added 3/30/2020) Taxpayers that have \$150,000 or less in annual Sales Tax liability qualify for an automatic extension of time to file and pay. Similarly,</p>	

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		<p>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.</p> <p>How does a taxpayer determine if it is a qualified small business? (added 3/30/2020)</p> <p>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> <p>What returns are covered by this extension? (added 3/30/2020)</p> <ul style="list-style-type: none"> • For monthly Sales Tax and Room Occupancy Tax filers: returns and payments due March 31, 2020, and April 30, 2020, are extended to May 31, 2020. • For quarterly Sales Tax and Room Occupancy Tax filers: returns and payments due April 30, 2020, are extended to May, 31, 2020. <p>I filed my sales tax return and paid my taxes that are due on March 31, 2020, can DRS return the payment so I can take advantage of the extended May 31, 2020, due date? (added 3/30/2020)</p> <p>No. If you scheduled a payment through the DRS Taxpayer Service Center (TSC), you can only cancel a payment two or more days prior to the scheduled payment date.</p> <p><u>Plastic Bag Fee</u></p> <p>Has the Plastic Bag Fee been suspended? (added 3/29/2020)</p> <p>Yes. Pursuant to Executive Order No. 7N issued by Governor Lamont, the Plastic Bag Fee is suspended from March 26, 2020, through May 15, 2020.</p> <p>When are retailers required to begin collecting the Plastic Bag Fee again? (added 3/29/2020)</p> <p>Retailers will be required to collect the Plastic Bag Fee again starting May 16, 2020, unless otherwise notified.</p> <p>Are retailers required to remit the Plastic Bag Fees that they collected through March 26, 2020? (added 3/29/2020)</p> <p>Yes. Any retailer that collected Plastic Bag Fees through March 26, 2020, must remit those fees to DRS on the applicable sales and use tax return (Form OS-114).</p>	

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		<p>Does sales tax apply if a retailer charges a customer for a plastic bag during the temporary suspension? (added 3/29/2020)</p> <p>Yes. If a store charges a customer a fee for a plastic bag, the charge for the bag is subject to sales tax. Similarly, if a store charges a customer for a paper bag or a reusable bag, the charge for the paper bag or a reusable bag is also subject to sales tax.</p> <p><u>Connecticut Earned Income Tax Credit (EITC)</u></p> <p>I received a DRS letter requesting additional documentation to support my Connecticut EITC claim. Has DRS extended the 30-day deadline in the letter to submit this documentation? (added 4/01/2020)</p> <p>Yes. The deadline to submit additional documentation for a Connecticut EITC claim has been extended to July 15, 2020.</p> <p><u>Gift Tax</u></p> <p>Has DRS extended the filing and payment deadline for gift tax returns reporting gifts made during taxable year 2019? (added 4/02/2020)</p> <p>Yes. 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. Gifts made during taxable year 2019 are reported on Form CT-706/709. This extension does not apply to estate tax.</p> <p><u>Individual Income Tax</u></p> <p>Has DRS extended the filing and payment deadlines for individual income tax returns?</p> <p>Yes. On March 20, 2020, DRS announced that the due date for 2019 individual income tax returns and payments was extended to July 15, 2020, for Forms CT-1040, CT-1040NR/PY, and CT-1041.</p> <p>Has DRS extended the filing and payment deadlines for individual income tax return estimates?</p> <p>Yes. The deadline to remit first and second quarter estimated payments for taxable year 2020 has been extended to July 15, 2020.</p> <p>Does the extension apply to withholding tax?</p> <p>No.</p> <p>Has DRS extended the filing and payment deadlines for trusts and estates that file Form CT-1041?</p> <p>Yes. Form CT-1041 returns and payments with a due date of April 15, 2020, have been extended to July 15, 2020.</p> <p>How do I check the status of my state income tax refund?</p> <p>To check the status of your state income tax refund, click here.</p> <p>Will my refund be delayed?</p>	

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		<p>The quickest way to receive your refund is to file electronically. Unless we need to ask you for additional information to verify what you submitted on your return, DRS does not anticipate processing delays.</p> <p>I filed my return and paid my taxes before April 15, 2020, can DRS return the payment so I can take advantage of the extended July 15th due date?</p> <p>No. Once your return is filed and paid the payment cannot be returned.</p> <p>I already filed my 2019 individual income tax return that would have been due on April 15, 2020, and scheduled a payment of taxes for April 15, 2020. Will this payment be automatically rescheduled to July 15, 2020?</p> <p>No. If you do nothing, the payment will be made on the date you selected. To cancel and reschedule your payment:</p> <ul style="list-style-type: none"> • <i>If you scheduled a payment through the DRS Taxpayer Service Center (TSC): log back into your account and select “Cancel Payment”. You can cancel a scheduled payment until the TSC processes the payment, generally two business days before the payment date.</i> • <i>If you scheduled a payment as part of filing your tax return (authorizing an electronic funds withdrawal): you may cancel your payment by emailing DRS at ct.efile@po.state.ct.us. Email DRS to initiate a payment cancellation as soon as possible, but no less than two business days prior to the scheduled payment date. Include: your full name, last 4 digits of your social security number, and dollar amount of payment.</i> • <i>If you scheduled a payment by credit card or debit card: contact the card processor to cancel the card payment.</i> <p>After you cancel your payment, you must reschedule a new payment to go out by the July 15, 2020 due date. You may make this payment using the TSC or use a payment option listed on the DRS Income Tax Payment Options webpage.</p> <p>Has the deadline for filing an amended 2016 Form CT-1040, CT-1040NR/PY, or CT-1041 been extended?</p> <p>No.</p> <p>Has DRS extended the filing and payment deadlines for Form CT-1041 estimates? (added 4/8/2020)</p> <p>Yes. The deadlines to remit first and second quarter estimated payments for taxable year 2020 have been extended to July 15, 2020.</p> <p><u>Business Income Tax</u></p> <p>Has DRS extended the filing and payment deadlines for annual state business tax returns?</p> <p>Yes. On March 16, 2020, DRS announced that the due date for the annual state business tax returns listed below was extended. The due date for</p>	

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		<p>returns and payments due between March 15, 2020, and June 1, 2020, for the following tax types was extended:</p> <ul style="list-style-type: none"> • Corporation Business Tax; • Unrelated Business Income Tax; and • Pass-Through Entity Tax. <p>What is the extended due date for returns and payments of corporation business tax (Form CT-1120 and Form CT-1120CU)? The due date for filing returns is extended 30 days and payments are due on or before June 15, 2020.</p> <p>What is the extended due date for returns and payments of unrelated business income tax (Form CT-990T)? The due date for filing returns is extended 30 days and payments are due on or before June 15, 2020.</p> <p>What is the extended due date for returns and payments of the pass-through entity tax (Form CT-1065/CT-1120SI)? The due date for filing returns is extended 30 days and payments are due on or before June 15, 2020.</p> <p>Was the due date extended for estimated payments of corporation business tax, unrelated business income tax, and pass-through entity tax normally due between March 15, 2020, and June 1, 2020? No.</p> <p>Does the business income tax extension for corporation business tax, unrelated business income tax, and pass-through entity tax apply to fiscal year end filers with a due date between March 15, 2020, and May 31, 2020? Yes. The extension applies to corporation business tax, unrelated business income tax, and pass-through entity tax returns that would otherwise be due between March 15, 2020, and May 31, 2020.</p> <p>Do the extended business income tax filing and payment deadlines apply to returns already on extension? No.</p> <p>Has the deadline for filing an amended 2016 Form CT-1120, Form CT-1120CU, Form CT-990T, or Form CT-1065/CT-1120SI been extended? No.” (as of 4/2/20)</p> <p>DOR Press Release Announcement on extending filing and payment of personal income tax returns until July 15, 2020 (3/24/20)</p> <p>“Department of Revenue Services extends filing and payment deadlines for personal income tax returns to July 15, 2020</p> <p>At the direction of Governor Ned Lamont, the Connecticut Department of Revenue Services (DRS) is extending the filing and payment</p>	

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		<p>deadline for personal income tax returns 90 days, to July 15, 2020. The extension also applies to Connecticut estimated income tax payments for the first and second quarters of 2020.</p> <p>This extension for Connecticut personal income tax return filing and payment aligns with the U.S. Treasury’s announcement earlier Friday, where it indicated federal income tax filings and payments would be extended until July 15, 2020.</p> <p>Connecticut taxpayers who are owed a refund may still file with DRS. The easiest way to file – and the fastest way to receive a refund – is through online filing, including via the DRS online Taxpayer Service Center, which is easy, secure, and free to use. Since Connecticut’s personal income tax return begins with federal Adjusted Gross Income, it is often beneficial to complete one’s federal income tax return first. Taxpayers are encouraged to visit the DRS website, where additional updates will be posted.</p> <p>Press Release on business returns (3/15/20)</p> <p>Business returns extended until June 15. Individuals’ returns to follow IRS relief.</p> <p>“Effective Immediately: DRS Extends Filing Deadline for Certain Annual State Business Tax Returns (Hartford, CT) – The Connecticut Department of Revenue Services (DRS) is using their statutory authority to grant an automatic extension of Connecticut filing deadlines for certain annual tax returns in order to support businesses during the COVID-19 outbreak effectively immediately. This is consistent with the emergency declarations signed by Governor Lamont.</p> <p>“DRS understands some business taxpayers may find it difficult to meet tomorrow’s state tax filing deadline, given current circumstances,” said Commissioner Biello. “This extension is designed to support these taxpayers, and tax practitioners, meet their responsibility to file returns and remit payments. DRS encourages those with questions specific to their own, individual circumstances to call or e-mail the agency.”</p> <p>Acting Commissioner of Revenue Services John Biello is exercising this authority under Conn. Gen. Stat. §12-2(a)(5).</p> <p><i>Effective immediately, the filing deadlines for certain annual tax returns due on or after March 15, 2020, and before June 1, 2020,</i></p>	

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		<p>are extended by at least 30 days. In addition, the payments associated with these returns are also extended to the corresponding due date in June.</p> <p>The impacted returns and the associated filing dates and payment deadlines are set forth below:</p> <ul style="list-style-type: none"> • 2019 Form CT-1065/CT-1120 SI Connecticut Pass-Through Entity Tax Return: Filing date extended to April 15, 2020; payment deadline extended to June 15, 2020 • 2019 Form CT-990T Connecticut Unrelated Business Income Tax Return: Filing date extended to June 15, 2020; payment deadline extended to June 15, 2020 • 2019 Form CT-1120 and CT-1120CU Connecticut Corporation Business Return: Filing date extended to June 15, 2020; payment deadline extended to June 15, 2020 <p>Individuals in the process of preparing their Connecticut income tax (Form CT-1040) returns due April 15, should be advised that DRS will adjust due dates for filing and payment of state income taxes to align with any specific, actionable announcement from the Internal Revenue Service regarding due dates for the filing and payment of federal income taxes.</p> <p>Taxpayers are encouraged to visit the DRS website for updates.</p> <p>Those who need to contact DRS regarding their specific situation may e-mail us at DRS@po.state.ct.us or call 860-297-5962 (from anywhere); 800-382-9463 (within CT, outside Greater Hartford area only); or 860-297-4911 (Hearing Impaired, TDD/TT users only).”</p> <p>Additional updates will be posted to the DRS website. Following that announcement, DRS posted a notice.</p>	
Delaware	<p>DE DOR news release Electronic Tax Filing Requirements for Businesses (11/18/20)</p> <p>DE DOR Technical Memorandum 2020-2 on Electronic Filing (11/6/20)</p> <p>DE DOR Technical Information Memorandum 2020-1 (3/23/20)</p>	<p>DE DOR news release Electronic Tax Filing Requirements for Businesses (11/18/20)</p> <p>“Statewide, DE (November 18, 2020) - Beginning in January 2021, the Delaware Division of Revenue (DOR) will require certain business tax returns, including most gross receipts tax, excise tax, and withholding tax forms, to be filed electronically. Payments for these taxes must also be made electronically. The list of affected business taxes has been included in DOR’s latest Technical Information Memorandum.</p>	<p>Delaware DOR website on tax season and COVID-19</p> <p>“While the State of Delaware has declared a state of emergency to prepare for the spread of coronavirus, state offices currently remain open. During this uncertain time, we will do everything we can to assist taxpayers. However, all taxpayers are encouraged to utilize the Division of Revenue’s online services at all Revenue.Delaware.gov to ensure that they remain compliant with all tax filing and payment obligations. If you are unable to find a</p>

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	<p>(July 15 – filing and payment - Corporate tentative returns, personal income tax returns, fiduciary income tax returns that would be due on April 15, 2020 will now be due on July 15, 2020. Taxpayers may request an extension requesting additional time to file through Revenue’s online system. This will provide an automatic extension of time to file to October 15, 2020. Estimated personal income tax payments that are due on April 30, 2020 are extended to July 15, 2020. Please note that the second quarter payments remain due on June 15, 2020. 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. Additionally, throughout the COVID-19 Emergency, DOR continues to work with taxpayers who owe outstanding balances. If you owe taxes to DOR and need assistance, you may reach our collections team via email at DOR_Collections@Delaware.gov.)</p>	<p>DOR expects to launch a new taxpayer portal before the end of the year. The portal will provide an enhanced taxpayer experience allowing businesses and individuals alike to file and pay their taxes electronically, and provide access to review account financials, set up payment plans, apply for business licenses and more. Please note that the due dates for filing and payments will remain unchanged, and penalties and interest on underpayments will be calculated accordingly</p> <p>For information and updates regarding the Taxpayer Portal, please visit DOR’s modernization website. Any questions or concerns regarding how to file your returns or make electronic payments may be directed to DOR_PublicService@delaware.gov or DOR_BusinessTax@Delaware.gov. Answers to most general questions can be found in DOR’s Technical Information Memorandum on Electronic Filing Requirements: de.gov/ModEFile.” (11/18/20)</p> <p>DE DOR Technical Memorandum 2020-2 on Electronic Filing (11/6/20)</p> <p>“DELAWARE DIVISION OF REVENUE TECHNICAL INFORMATION MEMORANDUM 2020-2 SUBJECT: ELECTRONIC FILING November 6, 2020 SUBJECT: ELECTRONIC FILING REQUIREMENT FOR INFORMATION, CONTACT: Terri Arndt Terri.arndt@delaware.gov This TIM is issued to provide notice to taxpayers about the Delaware Division of Revenue’s (DOR) move to require electronic filing for many business tax returns as of January 1, 2021. DOR will begin accepting filings of most gross receipts tax, excise tax, and withholding tax forms and payments via electronic means only. This will apply to the following forms: Withholding returns filed 1/8th monthly and monthly (WTH-TAX) Gross receipts tax returns filed monthly and quarterly (GRT-TAX, GRT-CIG, GRT-DEV, GRT-CNR, GRT-LSO, GRT-LSE, and GRT-MVD) Public Utility tax returns filed monthly and quarterly (GRT-PUB) Telecommunications returns filed monthly and quarterly (ERS-TEL, ERS-PPW) Alcohol excise tax returns (ALC-MAN, ALC-TAX) Other Tobacco Products excise tax returns (GRT-TPT) Manufactured Home Trust Fund returns (MHR-TAX, MHF- DTR) Nursing Facility Quality Assessment returns (NHF-TAX) Business License Application (CRA- REG) Business License Renewal (LIC REN) Withholding Agent Application (CRA-REG) While we encourage taxpayers to file all required forms online, you may still submit the following returns using paper forms: Withholding returns required to be filed quarterly (WTH-TAX) Manufactured Home Trust Fund (MHR- TAX, MHR- DTR) Annual Withholding</p>	<p>solution through Revenue’s online services, please call our public service group at 302-577-8200, and we will provide you guidance.</p> <p>All returns and payments filed with the Division of Revenue will be processed as they are received. Online filing for most returns is available at https://revenue.delaware.gov/file/. All returns received through electronic and internet filing methods are processed directly into Revenue’s system, thus allowing more expedient processing. Paper returns are processed as they are received and will be scanned into Revenue’s system for processing, but please be aware that paper returns will take longer to be processed.</p> <p>If the situation changes, additional information will be available on this site.”</p> <p>Legislature: The General Assembly has postponed session next week, March 17 through 19, and Legislative Hall is closed to the public through Monday, March 23.</p>

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		<p>Reconciliation Form (WTH-REC) Amended Wholesalers Dealers Report of Other Tobacco Products (TPT-AMD) Application for Reduction of Public Utilities Tax (PUT-EXM) Affiliated Finance Company Business License Application/Renewal (LIC-AFF) Pursuant to 30 Del. C. § 513(a) and (b), the Director may permit or require the filing of returns by electronic means, which will be treated in the same manner as though filed on paper and signed or subscribed. The new Delaware Taxpayer Portal will provide a method for electronic filing beginning in January 2021. Please visit the modernization website for ongoing updates. If you have any questions or concerns regarding how to file and pay electronically, please email DOR_PublicService@delaware.gov. Please note that the due dates for filing and paying remain unchanged, and penalties and interest on underpayments will be calculated accordingly.”</p> <p>DE DOR Technical Information Memorandum 2020-1 (3/23/20)</p> <p>“DELAWARE DIVISION OF REVENUE (DOR) TECHNICAL INFORMATION MEMORANDUM 2020-1 SUBJECT: COVID-19 FILING EXTENSIONS March 23, 2020</p> <p>This TIM is issued to outline the Delaware Division of Revenue’s (DOR) response to COVID-19. As has been reported in IR 2020-58, the Internal Revenue Service has extended the time for filing of tax returns and payment of tax due from April 15, 2020 to July 15, 2020. On March 12th, the Governor of Delaware issued a State of Emergency Declaration on COVID-19 that has been subsequently modified several times. DOR activated its Continuity of Operations Plan that makes every effort to continue to provide taxpayer assistance and services throughout the State of Emergency in adherence with the Emergency Declaration. DOR continues to process tax returns, filings and refunds requests. As such, DOR strongly encourages all taxpayers to file as soon as possible if you have the necessary information to do so. Pursuant to 30 Del. C. § 1904(b), all final corporate income tax returns are due on the date that the corresponding federal return is due. By operation of law, all Delaware final corporate income tax returns (forms 1100) are now due on July 15, 2020 consistent with the corresponding federal return due date. Corporations may request an additional extension of time to file from the Internal Revenue Service and Delaware will grant the same extension, provided that a copy of the federal extension request is included with the Delaware final corporate return when it is filed.</p> <p>Pursuant to 30 Del. C. § 511(a), the Director of the DOR (the “Director”) has broad discretion to “grant reasonable extension[s]</p>	

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		<p>of time for the payment of any tax or estimated tax ...”, on such terms and conditions as the Director determines are appropriate. Due to the current COVID 19 emergency in Delaware, the Director hereby grants extensions similar to those recently granted by the Internal Revenue Service. The relief outlined in this TIM will be automatically provided to all effected taxpayers as follows:</p> <ol style="list-style-type: none"> 1. Corporate tentative returns that would be due on April 15, 2020 pursuant to 30 Del. C. § 1904(a) will now be due on July 15, 2020. 2. Personal income tax returns that would be due on April 30, 2020 will now be due on July 15, 2020. If a taxpayer needs additional time beyond the extended due date, taxpayers may request an extension requesting additional time to file through Revenue’s online system. This will provide an automatic extension of time to file to October 15, 2020. This requires the submission of Form 1027, available on the Division of Revenue website. 3. 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. 4. Fiduciary income tax returns that are due on April 30, 2020 will now be due on July 15, 2020. If a taxpayer needs additional time beyond the extended due date, the Division of Revenue reminds all taxpayers that they may file an extension requesting additional time to file. This will provide an automatic extension of time to file to October 15, 2020. This requires the submission of Form 400-EX, available on the Division of Revenue website. 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. Additionally, throughout the COVID-19 Emergency, DOR continues to work with taxpayers who owe outstanding balances. If you owe taxes to DOR and need assistance, you may reach our collections team via email at DOR_Collections@Delaware.gov. For additional information about DOR’s response to the COVID-19 crisis, please visit our website.” 	
District of Columbia	OTR Tax Notice 2020-08 : Covid-19 Digital Signatures (11/17/20)	OTR Tax Notice 2020-08 : Covid-19 Digital Signatures (11/17/20)	OTR Tax Notice 2020-01 Extended Real Property Tax Due Date for Hotels and Motels Relating to the First Half Tax Year 2020

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	<p>DC OTR Announcement on Important Real Property Tax Filing Deadline Extensions (4/30/20)</p> <p>DC OTR TAX NOTICE 2020 – 05 COVID-19 FRANCHISE TAX NEXUS (4/10/20) and DC OTR Release OTR Tax Notice 2020-05 COVID-19 Emergency Income and Franchise Tax Nexus (4/10/20)</p> <p>DC OTR News Release COVID-19 Emergency Income and Franchise Tax Extension (4/9/20) and DC OTR NOTICE 2020 – 03 COVID-19 EMERGENCY INCOME AND FRANCHISE TAX EXTENSION (4/9/20)</p> <p>DC OTR News Release COVID-19 Real Property Tax Penalty & Interest Waiver Form and ASD-900 RPT Waiver Request Form (4/8/20)</p> <p>DC OTR TAX NOTICE 2020 - 02 COVID-19 EMERGENCY SALES AND USE TAX RELIEF (3/20/20)</p> <p>DC OTR Announcement on estimated taxes remain unchanged (3/26/20)</p> <p>Mayor Press Release (3/23/20)</p> <p>(July 15 – DC - deadline for taxpayers to file and pay individual and fiduciary income tax returns, partnership tax returns, and franchise tax returns is extended to July 15, 2020, and includes combined return filers. The deadlines for individual and</p>	<p>On March 11, 2020, the Mayor of the District of Columbia declared a public emergency and a public health emergency caused by the coronavirus (COVID-19). See Mayor’s Order 2020-045 dated March 11, 2020, and Mayor’s Order 2020-46 dated March 11, 2020. The Mayor subsequently extended the declaration of a public emergency and a public health emergency through December 31, 2020. See Mayor’s Orders 2020-050 dated March 20, 2020 and 2020-103 dated October 7, 2020. In an effort to protect public health and safety, the Office of Tax and Revenue will allow taxpayers and tax professionals to use digital signatures on forms, even those forms that cannot be filed electronically during the declared public health emergency. The use of digital signatures assists in reducing in-person contact and lessens the risk to taxpayers and tax professionals during the COVID-19 pandemic, allowing both groups to work remotely and to file forms timely. The Office of Tax and Revenue encourages taxpayers and tax professionals to electronically file returns. However, if electronic filing is not possible, taxpayers and tax professionals may digitally sign an income tax, withholding, or corporate/unincorporated franchise business tax return and mail in a printed copy of the return with the digital signature to the Office of Tax and Revenue. The following returns must be filed electronically on www.MyTax.DC.gov, and cannot be filed by mail: • Alcoholic Beverage Tax; • Ballpark Fee; • Cigarette and Other Tobacco Products Tax; • Estate Tax Extensions and Returns; • Utility Gross Receipts; • Motor Fuel Tax Returns; • Personal Property Tax; • Sales and Use Returns; • Specialized Sales Tax; • Street Vendors and Mobile Food Services Returns; and For additional information, please contact OTR’s Customer Service Center at e-services.otr@dc.gov or (202) 759-1946.</p> <p>DC OTR Announcement extending treatment on nexus for telework in pandemic (9/3/20)</p> <p>September 3, 2020 “OTR TAX NOTICE 2020 - 07 COVID-19 FRANCHISE TAX NEXUS On March 11, 2020, the Mayor of the District of Columbia declared a public emergency and a public health emergency caused by the coronavirus (COVID-19). See Mayor’s Order 2020-045 dated March 11, 2020, and Mayor’s Order 2020-46 dated March 11, 2020. The Mayor subsequently extended the declaration of a public emergency and a public health emergency through October 9, 2020. See Mayor’s Orders 2020-050 dated March 20, 2020 and 2020-079 dated July 22, 2020. The Office of Tax and Revenue will not seek to impose corporation franchise tax or unincorporated business franchise tax</p>	<p>(3/18/20) - A hotel or motel may pay its first half tax year 2020 real property tax installment through June 30, 2020, and such payment made by such date shall be timely, to the extent it brings the tax liability current. Penalty and interest owed for prior periods are unaffected by the Act. No payment may be designated to a particular period. Further, a hotel or motel may not benefit from penalty and interest tax relief relating to sales and use taxes.</p> <p>Proposed legislation: emergency legislation “COVID-19 Response Emergency Amendment Act of 2020” was introduced. It would: extend the deadline for real property tax payments for hotels from March 31 to June 30, allow other businesses to defer specified sales tax payments, provide a corporate filing extension to June 1 for the biennial report, and would extend unemployment compensation to taxpayers unemployed due to COVID-19. The bill would allow other businesses to remit sales taxes due in February and March but defer payment until September 20, without facing fees, fines, penalties, or interest. (3/12/20)</p> <p>DC OTR’s Operations and COVID-19 website (3/13/20) “Friday, March 13, 2020 The well-being of our employees and taxpayers is a top priority at the Office of Tax and Revenue (OTR). We continue to closely monitor the latest developments and follow the guidance from the Mayor and District officials, the Centers for Disease Control Prevention (CDC), and the World Health Organization (WHO) regarding the Coronavirus (COVID-19).</p> <p>In line with the District Department of Health recommendation on mass gatherings, OTR is</p>

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	<p>business taxpayers to file their Tax Year 2020 estimated tax payments (Forms D-40ES, D-41ES, D-20ES, and D-30ES) remain unchanged. The first quarter payments are due April 15, 2020, and the second quarter payments are due June 15, 2020. OTR will abate interest and waive penalties for failure to timely pay sales and use tax due for periods ending on February 29, 2020 and March 31, 2020, provided certain conditions are met. 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. The deadlines to file Forms D-20ES, D-30ES, D-40ES and D-41ES and to make estimated tax payments remains unchanged. The first quarter payments are due April 15, 2020, and the second quarter payments are due June 15, 2020. The Office of Tax and Revenue 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 and for 90 days after the Mayor declares an end to the public emergency.</p>	<p>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 and for 90 days after the Mayor declares an end to the public emergency. Furthermore, the presence of employees under these conditions will not cause a business to lose the protections of Public Law 86-272. For additional information, please contact OTR’s e-Services Unit at e-services.otr@dc.gov or (202) 759-1946”</p> <p>DC OTR Announcement on Important Real Property Tax Filing Deadline Extensions (4/30/20)</p> <p>“In order to assist property owners impacted by the COVID-19 pandemic, the Office of Tax and Revenue (OTR) is further extending three important deadlines for property owners in the District of Columbia. Please see below for the new deadlines for property owners who wish to appeal their TY 2021 real property tax assessment, file an Exempt Property Annual Use report, as well as file an Income & Expense (I&E) report:</p> <p style="text-align: center;">Real Property Tax Filing Deadlines:</p> <table border="1" data-bbox="747 834 1457 1073"> <thead> <tr> <th data-bbox="747 834 1125 878">Process</th> <th data-bbox="1125 834 1457 878">Updated Deadline</th> </tr> </thead> <tbody> <tr> <td data-bbox="747 878 1125 954">First Level Assessment Appeals (TY 2021)</td> <td data-bbox="1125 878 1457 954">May 15, 2020</td> </tr> <tr> <td data-bbox="747 954 1125 998">Income and Expense Report</td> <td data-bbox="1125 954 1457 998">June 1, 2020</td> </tr> <tr> <td data-bbox="747 998 1125 1073">Exempt Property Annual Use Report</td> <td data-bbox="1125 998 1457 1073">May 15, 2020</td> </tr> </tbody> </table> <p>DC OTR TAX NOTICE 2020 – 05 COVID-19 FRANCHISE TAX NEXUS (4/10/20) and DC OTR Release OTR Tax Notice 2020-05 COVID-19 Emergency Income and Franchise Tax Nexus (4/10/20)</p> <p>“On March 11, 2020, the Mayor of the District of Columbia declared a public emergency and a public health emergency caused by the coronavirus (COVID-19). See Mayor’s Order 2020-045 dated March 11, 2020, and Mayor’s Order 2020-46 dated March 11, 2020. The Mayor subsequently extended the declaration of a public emergency and a public health emergency through April 24, 2020. See Mayor’s Order 2020-050 dated March 20, 2020.</p> <p>The Office of Tax and Revenue will not seek to impose corporation franchise tax or unincorporated business franchise tax nexus solely on</p>	Process	Updated Deadline	First Level Assessment Appeals (TY 2021)	May 15, 2020	Income and Expense Report	June 1, 2020	Exempt Property Annual Use Report	May 15, 2020	<p>suspending all community outreach events until further notice.</p> <p>Individual Income and Business Taxes: OTR is open and operating on a normal schedule, Monday to Friday, 8:15 am to 5:30 pm. We do, however, recommend that taxpayers utilize our online portal, MyTax.DC.gov, for their tax matters, such as: Refund status; Paying of individual income and business taxes; Registering a business; Submitting a request for a Certificate of Clean Hands; and Much more. We strongly encourage taxpayers to file their individual income tax returns electronically.</p> <p>OTR offers the following E-Filing options:</p> <p>Free File: A unique free service which allows taxpayers to choose from a number of free tax prep software that works best for their tax situation.</p> <p>Fillable Form: This free online version of form D-40 and schedules allows taxpayers to fill in their tax information, sign electronically and e-file their return.</p> <p>Real Property Taxes: Real property tax matters can be conducted at OTR’s website, otr.cfo.dc.gov under the “Real Property” tab. Property owners have the option of paying their property taxes online or by visiting any Wells Fargo branch in the District.</p> <p>Contact OTR: Taxpayers can also request assistance by calling OTR’s Customer Service Center at (202) 727-4TAX. Anyone that is ill and is planning to visit OTR’s Walk-In Center, we advise them to</p>
Process	Updated Deadline										
First Level Assessment Appeals (TY 2021)	May 15, 2020										
Income and Expense Report	June 1, 2020										
Exempt Property Annual Use Report	May 15, 2020										

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	<p>Furthermore, the presence of employees under these conditions will not cause a business to lose the protections of Public Law 86-272. The Office of Tax and Revenue will allow taxpayers and tax professionals to use digital signatures on forms, even those forms that cannot be filed electronically during the declared public health emergency. If electronic filing is not possible, taxpayers and tax professionals may digitally sign an income tax, withholding, or corporate/unincorporated franchise business tax return and mail in a printed copy of the return with the digital signature to the Office of Tax and Revenue.</p>	<p>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. For additional information, please contact OTR’s Customer Service Center at e-services.otr@dc.gov or (202) 759-1946.” (4/10/20)</p> <p>DC OTR News Release COVID-19 Emergency Income and Franchise Tax Extension (4/9/20) OTR NOTICE 2020 – 03 COVID-19 EMERGENCY INCOME AND FRANCHISE TAX EXTENSION (4/9/20)</p> <p>“The District of Columbia has extended the deadline to file and pay all income, partnership and franchise tax returns until July 15, 2020. This extension applies to all D-20, D-30, D-40, D-41, D-40B, and D-65 tax filers, and includes combined return filers. This extension is automatic and does not require taxpayers to apply. 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. The deadlines to file Forms D-20ES, D-30ES, D-40ES and D-41ES and to make estimated tax payments remains unchanged. The first quarter payments are due April 15, 2020, and the second quarter payments are due June 15, 2020. For additional information, please contact OTR’s Customer Service Center at e-services.otr@dc.gov or (202) 759-1946.”</p> <p>DC OTR News Release COVID-19 Real Property Tax Penalty & Interest Waiver Form and ASD-900 RPT Waiver Request Form (4/8/20) This application is for property owners impacted by the COVID-19 pandemic for Tax Year 2020 first half real property taxes only.</p> <p>DC OTR Coronavirus Information and Guidance Webpage (4/3/20)</p> <hr/> <p>“April 3, 2020: OTR Warns About Scams Involving Federal Payments For Individuals March 26, 2020: District of Columbia Estimated Tax Payment Deadlines Remain Unchanged March 24, 2020: Wells Fargo Closure of Several District Branches</p>	<p>postpone their visit until they consult with their healthcare provider.</p> <p>We will announce updates on our website and on our social media platforms.” (3/13/20)</p>

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		<p>March 23, 2020: Mayor Bowser and Chief Financial Officer DeWitt Announce 2019 Tax Filings and Payment Deadline Extended to July 15, 2020</p> <p>March 20, 2020: Effective Monday, March 23. All Office of Tax and Revenue Walk-In Centers Will Be Closed</p> <p>March 20, 2020: OTR Announces Important Filing and Payment Deadline Extensions for Business and Real Property Taxpayers</p> <p>Guidance</p> <p>Notice 2020-02: COVID-19 Emergency Sales and Use Tax Relief</p> <p>Notice 2020-01: Extended Real Property Tax Due Date For Hotels And Motels Relating To The First Half Tax Year 2020 Installment”</p> <p>DC OTR Announcement on estimated taxes remain unchanged (3/26/20)</p> <p>“District of Columbia Estimated Tax Payment Deadlines Remain Unchanged</p> <hr/> <p>Thursday, March 26, 2020</p> <p>The Office of Tax and Revenue today announced that the deadlines for individual and business taxpayers to file their Tax Year 2020 estimated tax payments (Forms D-40ES, D-41ES, D-20ES, and D-30ES) remain unchanged. The first quarter payments are due April 15, 2020, and the second quarter payments are due June 15, 2020.”</p> <p>Mayor Press Release (3/23/20)</p> <p>“Mayor Bowser and Chief Financial Officer DeWitt Announce 2019 Tax Filings and Payment Deadline Extended to July 15, 2020</p> <p>Today, Mayor Muriel Bowser and Chief Financial Officer Jeffrey DeWitt announced that the deadline for taxpayers to file and pay their 2019 District of Columbia individual and fiduciary income tax returns (D-40, D-41, and D-40B), partnership tax returns (D-65), and franchise tax returns (D-20, D-30) is extended to July 15, 2020. This means taxpayers will have an additional 90 days to file and pay from the original deadline of April 15, 2020.</p> <p>The Internal Revenue Service has also extended the federal filing and payment deadline to July 15, 2020.</p> <p>The Office of Tax and Revenue (OTR) encourages taxpayers who are able to file their returns electronically to do so. For additional information, please contact OTR’s Customer Service Center at (202) 727-4TAX (4829).</p> <p>For the latest information and resources on COVID-19, go to coronavirus.dc.gov.”</p>	

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		<p>DC OTR TAX NOTICE 2020 - 02 COVID-19 EMERGENCY SALES AND USE TAX RELIEF (3/20/20)</p> <p>“On March 17, 2020, the Council of the District of Columbia enacted the COVID-19 Response Emergency Amendment Act of 2020 (“Act”). See COVID-19 Response Emergency Amendment Act of 2020, effective March 17, 2020 (Act No. 23-0217). The Act amended D.C. Code § 47-4221 by expanding the authority of the Office of Tax and Revenue (“OTR”) to abate interest and waive penalties for failure to timely pay sales and use tax due for periods ending on February 29, 2020 and March 31, 2020, provided certain conditions are met.</p> <p>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, except for hotels and motels permitted to defer real property taxes under D.C. Code § 47-811(b). (For more information regarding the real property tax deferral, see OTR Notice 2020-01, Extended Real Property Tax Due Date for Hotels and Motels Relating to the First Half of Tax Year 2020 Installment). Any hotel or motel vendor registered with OTR with the NAICS code 72111, 721110, 72112 or 721120 is ineligible for this relief.</p> <p>Accordingly, OTR will automatically waive 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: • 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> <p>For additional information, please contact OTR’s Customer Service Center at e-services.otr@dc.gov or (202) 759-1946.” (4/20/20)</p>	
Florida	FL DOR Press Release on CIT Extension (4/27/20)	<p>FL DOR Executive Order of Emergency - #20-52-DOR-003 (4/27/20)</p> <p>FL DOR Press Release on CIT Extension (4/27/20)</p>	<p>News Release (3/15/20)</p> <p>“DEPARTMENT OF REVENUE</p>

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	<p>FL DOR Executive Order of Emergency - #20-52-DOR-003 (4/27/20)</p> <p>FL DOR Executive Order of Emergency - # 20-52-DOR-002, (3/26/20)</p> <p>Summary of Florida sales tax relief (3/26/20)</p> <p>(Note: The state does not impose a personal income tax.)</p> <p>(6/1 – FL corporate income tax return payments and extension requests due, and 8/3 – returns filing due (for fiscal year ending 12/31/19 and 1/31/20) instead of the May 1 (for 12/31/19 taxpayers) and June 1 (for 1/31/20 taxpayers) original due dates. For fiscal years ending 2/29/20, 7/1 remains the payment deadline and the filing deadline is extended to 8/3 return (instead of originally 7/1). This emergency order does not change the current due dates for Florida CIT estimated payments due between April 1, 2020 and July 15, 2020. Florida CIT payments should be based on the corporation’s best estimate of the amount that would be due with the returns.)</p> <p>Broward County, Florida: Broward County Property Appraiser’s Office COVID-19 Update (3/17/20)</p> <p>Pinellas County, Florida: Tangible Personal Property (TPP) Return</p>	<p>“Apr. 27, 2020: Florida Department of Revenue Issues Emergency Order for Corporate Income Taxes</p> <p>FOR IMMEDIATE RELEASE: April 27, 2020</p> <p>Department of Revenue Extends Due Dates for Certain Corporate Income Tax Returns and Payments</p> <p>TALLAHASSEE, Fla. - Today, Department of Revenue Executive Director Jim Zingale issued an emergency order to extend filing deadlines for certain Florida corporate income tax (CIT) payments and returns. Order of Emergency Waiver/Deviation #20-52-DOR-003 extends the following due dates:</p> <p>For entities with a fiscal year ending December 31, 2019:</p> <ul style="list-style-type: none"> • The May 1, 2020, due date for Florida CIT returns is extended to August 3, 2020. • The May 1, 2020, due date for Florida CIT payments is extended to June 1, 2020. • The due date to submit a request for extension of time to file the return and make any tentative payment is extended to June 1, 2020. <p>For entities with a fiscal year ending January 31, 2020:</p> <ul style="list-style-type: none"> • The June 1, 2020, due date for Florida CIT returns is extended to August 3, 2020. • The June 1, 2020, due date for Florida CIT payments or to submit a request for extension of time to file remains June 1, 2020. <p>For entities with a fiscal year ending February 29, 2020:</p> <ul style="list-style-type: none"> • The July 1, 2020, due date for Florida CIT returns is extended to August 3, 2020. • The July 1, 2020, due date for Florida CIT payments or to submit a request for extension of time to file remains July 1, 2020. <p>Florida CIT payments should be based on the corporation’s best estimate of the amount that would be due with the returns. Although the Internal Revenue Service (IRS) extended the due dates for all federal CIT payments, this emergency order does not change the current due dates for Florida CIT estimated payments due between April 1, 2020 and July 15, 2020. Florida CIT produces \$2.8 billion annually and funds more than 8.2% of Florida’s General Revenue programs. Final Florida CIT returns, including requests for an extension of time to file, and associated payments are normally due on the first day of the fifth month following the close of a corporation’s fiscal year or, for entities with fiscal years ending June 30, the first day of the fourth month following the close of a corporation’s fiscal year. On March 9, 2020, Governor Ron DeSantis issued Executive Order Number 20-52, declaring a state of emergency in response to the recent COVID-19 outbreak. The Department has implemented the</p>	<p>“The Department of Revenue’s Child Support Program is working to reduce when customers are required to visit a local child support office and is providing new connect/customer service options.</p> <p>Efforts include rescheduling genetic testing sample collection appointments and postponing other types of appointments. The Program will soon be implementing the ability for parents to enter into written agreements over the phone, and the Program will be providing new fax, email and form drop-off processes.</p> <p>The Department of Revenue’s General Tax Administration (GTA) program is working with its tax processing vendor to ensure continuity in tax data and payment processing.</p> <p>GTA is closely monitoring any future guidance issued by the Internal Revenue Service for potential corporate income tax due date extensions.</p> <p>The Department has increased messaging on preventative measures through the deployment of DOH/CDC posters, ensured hand sanitizer is available, and increased cleaning of high-traffic areas in our public areas of our service centers.”</p> <p>Florida DOR website:</p> <p>“The Florida Department of Revenue is monitoring developments pertaining to the novel coronavirus (COVID-19) and is following guidance from federal and state officials. We understand you may have some concerns and uncertainty pertaining to COVID-19 and are committed to being responsive to your needs. To that end, the Department has established a dedicated team to address tax-related issues pertaining to COVID-19 and has created an email address, COVID19TAXHELP@FloridaRevenue.com.</p>

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	<p>update: As a result of COVID-19, all 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>Miami Dade County, Florida: Deadline extended for taxpayers filing a tangible personal property return, Form DR-405, due to the unfortunate circumstances regarding the Coronavirus (COVID-19)</p> <p>(Taxes collected in February and due on or before March 20, 2020 – waive penalty and interest for taxpayers who collected these taxes in 2/20 but unable to meet the due date if the taxes are reported and remitted by 3/31/20: Sales and Use Tax (includes Discretionary Sales Surtax), Tourist Development Tax (for counties administered by the Department), New Tire Fees (Solid Waste and Surcharge Return), Rental Car Surcharge (Solid Waste and Surcharge Return), Prepaid Wireless E-911 Fee, Lead Acid Battery Fees (Solid Waste and Surcharge Return), Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return). For the MARCH 2020 REPORTING PERIOD - taxes collected in March and due on or before April 20, 2020 - taxpayers not adversely affected by the COVID-19 outbreak are required to continue to file and remit on or before April 20, 2020, for taxpayers adversely affected (as defined in paragraph 2.C. below) by the</p>	<p>filing date extensions pursuant to subsection 213.055(2), F.S., which authorizes the Executive Director of the Department of Revenue to carry out certain actions during a declared state of emergency. On Thursday, April 9, 2020, the IRS extended the due dates for federal CIT returns and payments to July 15, 2020. For taxpayers who have additional questions, the Department has established a dedicated team to address tax-related issues pertaining to COVID-19 and created an email address, COVID19TAXHELP@floridarevenue.com. Visit the Department’s webpage for COVID-19 updates. For more information or to sign up for email updates from the Department of Revenue, visit floridarevenue.com.”</p> <p>FL DOR Executive Order of Emergency - #20-52-DOR-003 (4/27/20)</p> <p><u>FL DOR Executive Order of Emergency - # 20-52-DOR-002, (3/26/20)</u></p> <p style="text-align: center;">“STATE OF FLORIDA DEPARTMENT OF REVENUE OFFICE OF THE EXECUTIVE DIRECTOR ORDER OF EMERGENCY WAIVER/DEVIATION (ORDER) # 20-52-DOR-002 (Sales and Use Tax and Related Taxes)</p> <p>WHEREAS, on March 9, 2020. the Governor of the State of Florida, Ron DeSantisI issued Executive Order Number 20-52 (EO 20-52) in response to the recent COVID-19 outbreak and declared a state of emergency exists for the entire State of Florida. EO 20-52 authorizes each State agency to suspend any regulatory statute, including the authority to suspend statute and rule, if strict compliance would prevent, hinder or delay necessary action in coping with the emergency; and</p> <p>WHEREAS, on March 131 20201 President Donald Trump declared the COVID -19 outbreak constituted a national emergency beginning March 1 2020; and</p> <p>...</p> <p>WHEREASI on March 16, 20201 Governor Ron DeSantis, directed the Florida Department of Revenue to provide flexibility on the deadlines of taxes due such as Sales and Use Tax (SUT) to assist businesses that are adversely affected from the COVID-19 mitigation rreasures; and</p> <p>...</p> <p>WHEREAS, section 213.055(2), FS., authorizes the Executive Director of the Department of Revenue to carry out the following actions during a declared state of emergency:</p>	<p>where you can share your questions and concerns.</p> <p>The Department encourages all taxpayers to conduct their business with us through online services. Visit our website at FloridaRevenue.com for information and answers to your questions; use our e-services applications to file and pay taxes; or contact our call center at (850) 488-6800.</p> <p>We understand you may have some concerns and uncertainty pertaining to COVID-19, and we are committed to being responsive to your needs.”</p> <p>Due to the COVID-19 virus, there may be new court or hearing requirements, such as appearing telephonically.</p> <p>“If you are scheduled for a court hearing related to your child support case, please check with the local court where the hearing is scheduled.</p> <p>If you are scheduled for a hearing with the Division of Administrative Hearings (DOAH) related to your child support case, please contact the DOAH clerk’s office at 850-488-9675 to be transferred to Judge’s assistant to determine if the hearing has been continued. Due to the COVID-19 virus, DOAH may have new requirements, such as appearing telephonically.</p> <p>To learn about options for handling your child support case without visiting a local office, visit the Child Support Program COVID-19 page.”</p> <p>If you have any questions about COVID-19, or to learn more about the virus, please contact the Florida Department of Health.</p> <p>Legislature: The Senate President issued memoranda on March 15 and 16 outlining the procedure to vote on the General Appropriations</p>

	<p>COVID19 outbreak, the Department will extend the due date to April 30, 2020, for any of the Feb. mentioned above taxes collected in March</p> <p>Adversely affected is defined as: 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 in paragraph 2.8. above; or the business experienced sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; or the business was established after March 2019; or the business is registered with the Department to file quarterly.)</p>	<ul style="list-style-type: none"> - Extend the due date for tax returns and payments. - Waive interest that accrues during the state of emergency on taxes due before and during the emergency period. <p>NOW, THEREFORE, I, Jim Zingate, as Executive Director of the Department of Revenue, authorize the following:</p> <p>1. FEBRUARY 2020 REPORTING PERIOD (Taxes collected in February and due on or before March 20, 2020)</p> <p>The Department will waive the imposition of penalty and accrual of interest for those taxpayers who collected any of the following taxes in February 2020, but were unable to meet the due date, if the taxes are reported and remitted by March 31, 2020.</p> <ol style="list-style-type: none"> 1) Sales and Use Tax (includes Discretionary Sales Surtax). [Sections 212.1 212.12(2)(a) and (b), and F.S.] 2) Tourist Development Tax (for counties administered by the Department). [Section 125.0104(3)(g), F.s.] 3) New Tire Fees (Solid Waste and Surcharge Return). (Sections 403.718(1) and 403.718(3)(a), F.s.) 4) Rental Car Surcharge (Solid Waste and Surcharge Return). [Section 212.0606(4), F.s.] 5) Prepaid Wireless E-911 Fee. [Section 365.172(9)(g)6., F. s.] 6) Lead Acid Battery Fees (Solid Waste and Surcharge Return). [Section 403.7185(3)(a), F. s.] 7) Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return). [Section 376.70, F.s.] <p>2. MARCH 2020 REPORTING PERIOD (Taxes collected in March and due on or before April 20, 2020)</p> <p>A. Taxpayers not adversely affected by the COVID-19 outbreak are required to continue to file and remit on or before April 20, 2020,</p> <p>B. For taxpayers adversely affected (as defined in paragraph 2.C. below) by the COVID19 outbreak, the Department will extend the due date to April 30 2020, for any of the following taxes collected in March.</p> <ol style="list-style-type: none"> 1) Sales and Use Tax (includes Discretionary Sales Surtax). [Sections 212.11 1)(b), 212.12(2)(a) and 212.12(3), Frs.] 2) Tourist Development Tax (for counties administered by the Department), (Section 125.0104(3)(g), F.S.] 	<p>Act and Special Procedures for budget vote, respectively.</p>
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		<p>3) New Tire Fees (Solid Waste and Surcharge Return). [Sections 403.718(1) and 403.718(3)(a), F.s.]</p> <p>4) Rental Car Surcharge (Solid Waste and Surcharge Return). [Section 212.0606(4), F.s.]</p> <p>5) Prepaid Wireless E-911 Fee. [Section 365.172(9)(g)6., F.s.]</p> <p>6) Lead Acid Battery Fees (Solid Waste and Surcharge Return). [Section 403.7185(3)(a), F.s.]</p> <p>7) Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return). [Section 376.70, F.s.]</p> <p>C. Adversely affected is defined as:</p> <p>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 in paragraph 2.8. above; or</p> <p>2) The business experienced sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; or</p> <p>3) The business was established after March 2019; or</p> <p>4) The business is registered with the Department to file quarterly.</p> <p>D. Taxpayers who fall within the definition of adversely affected but who are able to file and pay timely are encouraged to do so.</p> <p><u>CONTACT INFORMATION:</u> Affected persons with questions regarding this Order may contact the Department by email at COVID19TAXHELP@floridarevenue.com, or by telephone at (850) 488-6800.</p> <p>Actions taken before the effective date of this Order that would have been allowed under this Order are ratified and approved.</p> <p>If a new Executive Order issued by the Governor or a supplemental order issued by the State Coordinating Officer addresses any issue covered by this Order, the Executive Order or supplemental order supersedes this Order.</p> <p>This Order takes effect immediately, applies to the State of Florida, is specific to the months set forth herein and without precedence for any future months, and shall expire on the earlier of the expiration or rescission of EO 20-52, or 11:59 PM on May 8, 2020, unless extended by me. Future actions, if any, will take into consideration the requirement for a balanced state budget.”</p>	

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		<p>Summary of Florida sales tax relief (3/26/20)</p> <p>The Florida Department of Revenue will provide interest and penalty waivers for the February period payment (normally due March 20th) if the payment is made by March 31st. The following types of taxes are provided relief:</p> <ol style="list-style-type: none"> 1) Sales and Use Tax (includes Discretionary Sales Surtax). [Sections 212.11 (1)(b), 212.12(2)(a) and (b), and 212.12(3), F.S.] 2) Tourist Development Tax (for counties administered by the Department). [Section 125.0104(3)(g), F.S.] 3) New Tire Fees (Solid Waste and Surcharge Return). [Sections 403.718(1) and 403.718(3)(a), F.S.] 4) Rental Car Surcharge (Solid Waste and Surcharge Return). [Section 212.0606(4), F.S .] 5) Prepaid Wireless E-911 Fee. [Section 365.172(9)(9)6., F.S.] 6) Lead Acid Battery Fees (Solid Waste and Surcharge Return). [Section 403. 7185(3)(a), F. S.] 7) Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return). [Section 376.70, F.S.) <p>If your business is affected by the coronavirus, then the business will also get interest and penalty relief as long as March's taxes (normally due April 20th) are paid by April 30th. This applies to the same type of taxes. Whether your business is considered “adversely affected by the coronavirus” 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 in paragraph 2.8. above; or 2) The business experienced sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; or 3) The business was established after March 2019; or 4) The business is registered with the Department to file quarterly. <p>(per member summary, 3/26/20)</p> <p>Florida’s Department of Revenue will offer flexibility on the deadlines of taxes due, including corporate income taxes and sales taxes, to help businesses adversely affected by the new coronavirus response efforts, Gov. Ron DeSantis announced.</p> <p>Some corporate income tax payments can be deferred until the end of the fiscal year, the Republican governor said 3/16/20 at a news conference.</p> <p>Broward County, Florida: Broward County Property Appraiser’s Office COVID-19 Update (3/17/20)</p>	

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		<p>Pinellas County, Florida: Tangible Personal Property (TPP) Return update: As a result of COVID-19, all 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>Miami Dade County, Florida: Deadline extended for taxpayers filing a tangible personal property return, Form DR-405: Due to the unfortunate circumstances regarding the Coronavirus (COVID-19), the Miami-Dade County Property Appraiser, Pedro J. Garcia, 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. The Office of the Property Appraiser will be granting a 30-day extension for taxpayers whom fail to meet the deadline this year. An additional 15-day extension is also available for any taxpayer able to demonstrate an inability to file within the extension period. 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>	
Georgia	<p>Policy Bulletin ADMIN 2020 02 Acceptance of Electronic Signatures, Remote Notaries, and Electronic Filings (11/10/20)</p> <p>GA DOR Press Release on extension of additional tax deadlines (4/16/20)</p> <p>Coronavirus Tax Relief FAQ's (4/16/20)</p> <p>GA DOR COVID-19 webpage (3/26/20)</p> <p>GA DOR Press Release (3/25/20)</p> <p>GSCPA Press Release on Governor Announce Extended Filing and Payment to 7/15 (3/23/20)</p> <p>(July 15 - extending the 2019 income tax filing and payment deadline to July 15, 2020, without penalties or interest - for state</p>	<p>Policy Bulletin ADMIN 2020 02 Acceptance of Electronic Signatures, Remote Notaries, and Electronic Filings (11/10/20)</p> <p>The Georgia Department of Revenue is clarifying its current regulations on electronic signatures and filings, and authorizing broader acceptance of digital or electronic signatures (“e-signatures”), electronic filings (“e-filings”), and remote notarization for certain documents and forms.</p> <p>“Issue Date: November 10, 2020. Authority: O.C.G.A. § 10-12-1 et seq.; Governor Kemp’s Executive Order 04.09.21, entitled “Temporarily Allowing Remote Notarization and Attestation of Documents during the COVID-19 Public Health State of Emergency”; Ga. Comp. R. & Reg. § 560-3-2-.27, “Signature Requirements for Tax Returns”. Scope: A Policy Bulletin is intended to provide guidance to the public and to Department personnel, which includes all Department employees, contractors, subcontractors, temporary employees, interns, consultants, and vendors (“DOR personnel”). It is a written statement issued to apply principles of law to a specific or general set of facts relating to taxpayers. A Policy Bulletin is the Department's position and is binding on DOR personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin. Discussion: 1. CURRENT REGULATIONS Pursuant to the Department’s regulations, the Department accepts e-signatures on business account registrations (filed with a Form CRF-002 or its Georgia Tax Center equivalent) and tax returns which are filed electronically.1</p>	<p>No official decision has been made yet to alter the State’s filing or payment deadline. State continues to evaluate the situation and hopes to have a decision in the near future.</p> <p>Georgia DOR website posting: (3/19/20) “NOTICE: Department of Revenue encouraging use of Online Services Due to concerns regarding COVID-19, the DOR is encouraging all taxpayers to conduct their business with the DOR through online services. The Department is encouraging taxpayers and citizens to utilize online services. Please visit the links below for specific information for those online services and other important information: Alcohol and Tobacco Compliance and Audit Services Motor Vehicle Services Taxes and Taxpayer Services We appreciate your patience during this time.”</p> <p>All administrative hearings before the Georgia Office of State Administrative Hearings Judges have been cancelled for March 16 through</p>

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	<p>income tax payments and state income tax returns due on April 15, 2020. This also includes state estimated income tax payments due on April 15, 2020 and June 15, 2020, for the taxpayer’s 2020 taxable year. Additional extensions to conform to IRS deadlines extension – June 15 estimated payments extended to July 15, 2020, any income tax return and payment due after April 15, 2020 and before July 15, 2020 is now due on July 15, 2020, including additional corporate filers and other fiscal year income tax filers, statute of limitations to file a refund claim for a previous tax year has been extended to July 15, 2020, a 30-day extension for DOR to perform certain time sensitive actions (including audit or exams, protests or appeals, refund claims for previous tax years)if the last date to perform the action is on or after April 15, 2020 and before July 15, 2020. 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. Any statute of limitations relating to claiming prior year income tax refunds or credits that would have expired from April 15, 2020 and before July 15, 2020 is now extended to July 15, 2020. The Department will not use someone’s relocation, that is the direct result of temporary remote work requirements arising from and during the Corona Virus</p>	<p>1 Ga. Comp. R. & Reg. § 560-3-2-.27. The Department, through its regulations, has defined “electronic signature” for the purposes of electronic filings of registrations and tax returns. The Department has laid out guidelines for the acceptance of esignatures by taxpayers and/or their authorized third-party representatives. E-signatures that comply with the standards below will have the same effect as a signature on a paper tax return or form. Taxpayers and third party representatives must ensure the following requirements for an acceptable e-signature are met: A. Acceptable Form: An acceptable form of e-signature is one of the following: • A typed name within or attached to the electronic document being submitted to DOR; • A scanned or digitized image of a handwritten signature attached to the electronic document; • A handwritten signature input on an electronic signature pad; or • A handwritten signature, mark, or command input on a display screen by means of a stylus device. B. Intent to Sign: The e-signature must be executed or adopted by a person with the intent to sign and be bound by the document. C. Association of E-Signature with Document: The e-signature must be associated with or attached to the electronic document being signed in a manner that establishes that the e-signature was applied to a specific electronic document. D. Authentication of Signature: The e-signature must be capable of verification and there must be a way to identify and authenticate an individual as the signer and source of the electronic document. E. Preservation of the Integrity of the Document: The e-signature must be linked to its respective electronic document in a way to ensure that the e-signature cannot be excised, copied, or otherwise transferred to falsify an electronic document. After an electronic document has been signed, it must be tamper-proof to ensure that the signature applied to or associated with one document is not applied to or associated with another document. 2. ELECTRONIC/REMOTE NOTARIZATION The Department will accept electronic or remote notarization in lieu of physical in-person notarization on any of the Department’s forms that require a notary, as long as the remote notarization complies with the requirements set out in Governor Kemp’s Executive Order 04.09.21, entitled “Temporarily Allowing Remote Notarization and Attestation of Documents during the COVID-19 Public Health State of Emergency.”² While Executive Order 04.09.21 is a temporary order, the Department will accept remote notarization on a permanent basis subject to the requirements below.</p>	<p>March 31, 2020. These cancellations are for all hearing locations in every county of the State of Georgia. All hearings will be rescheduled.</p> <p>Statewide Judicial Emergency and order</p> <p>Legislature: General Assembly has suspended its session indefinitely.</p>

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	<p>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. 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. The Department accepts e-signatures on business account registrations (filed with a Form CRF-002 or its Georgia Tax Center equivalent) and tax returns which are filed electronically. The Department has laid out guidelines for the acceptance of esignatures by taxpayers and/or their authorized third-party representatives. E-signatures that comply with the standards below will have the same effect as a signature on a paper tax return or form. Taxpayers and third party representatives must ensure the requirements for an acceptable e-signature are met. The Department will accept electronic or remote notarization in lieu of physical in-person notarization on any of the Department’s forms that require a notary, as long as the remote notarization complies with the requirements set out in Governor Kemp’s Executive Order 04.09.21, entitled “Temporarily Allowing Remote Notarization and Attestation of Documents during the COVID-19 Public Health State of Emergency.”² While Executive</p>	<p>2 https://gov.georgia.gov/document/2020-executive-order/04092001/download.</p> <p>A notary may be performed remotely if the following requirements are met: A. The notary public uses real-time audio-video communication technology or any similar real-time means of electronic video conferencing that allows the parties to communicate with each other simultaneously by sight and sound in order to notarize signatures. B. The notary public is an attorney licensed to practice law in the State of Georgia or is operating under the supervision of an attorney licensed to practice law in the State of Georgia. “Supervision” means that the notary public is an employee, independent contractor, agent, or other representative of an attorney or an attorney observes the execution of documents either in-person or via the real-time audio-video communication technology. C. The signer requiring the notary presents satisfactory evidence of identity as required in O.C.G.A. § 45-17-8 while connected to the real-time audio-video communication technology. D. The notary public is physically located in the State of Georgia. E. The signer transmits a copy of the signed document to the notary public on the same date it was executed for execution by the notary. 3. ACCEPTANCE OF E-SIGNATURE ON OTHER FORMS AND DOCUMENTS The Department will accept e-signatures that comply with the requirements of this Policy Bulletin on all of its documents and forms which require signature and are not already covered by Ga. Comp. R. & Reg. § 560-3-2-.27. Such documents and forms may include but are not limited to: Powers of Attorney (POA), requests for tax returns, waivers of statutes of limitations on assessment or collection, waivers of statutory notices of deficiency and consents to assessment, consent to audit changes, and other agreements between DOR and taxpayers. This Policy Bulletin DOES NOT apply to MVD documents and forms. 4. For Third-Party Representatives: AUTOMATIC ACCEPTANCE INTO GEORGIA ELECTRONIC FILING PROGRAM IF ACCEPTED BY THE IRS In addition to e-signatures by third-party representatives already accepted by the Department, the Department will accept an e-signed and e-filed document from a taxpayer’s third-party representative if: A. The IRS has accepted the third-party representative into the IRS e-filing program for the taxpayer; AND B. The third-party representative has received the taxpayer’s properly executed IRS Form 8879, “EFile Signature Authorization Form,” for the federal return that correlates with the taxpayer’s State filing.</p>	

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	<p>Order 04.09.21 is a temporary order, the Department will accept remote notarization on a permanent basis subject to the requirements. The Department will accept e-signatures that comply with the requirements of this Policy Bulletin on all of its documents and forms which require signature and are not already covered by Ga. Comp. R. & Reg. § 560-3-2-.27. Such documents and forms may include but are not limited to: Powers of Attorney (POA), requests for tax returns, waivers of statutes of limitations on assessment or collection, waivers of statutory notices of deficiency and consents to assessment, consent to audit changes, and other agreements between DOR and taxpayers. This Policy Bulletin DOES NOT apply to MVD documents and forms. For Third-Party Representatives: AUTOMATIC ACCEPTANCE INTO GEORGIA ELECTRONIC FILING PROGRAM IF ACCEPTED BY THE IRS In addition to e-signatures by third-party representatives already accepted by the Department, the Department will accept an e-signed and e-filed document from a taxpayer's third-party representative if: A. The IRS has accepted the third-party representative into the IRS e-filing program for the taxpayer; AND B. The third-party representative has received the taxpayer's properly executed IRS Form 8879, "EFile Signature Authorization Form," for the</p>	<p>5. ELECTRONIC TRANSMISSION OF E-SIGNED DOCUMENTS Taxpayers and third-party representatives are strongly encouraged to use the Georgia Tax Center (GTC) and any existing and previously allowable means to receive and transmit e-signed documents, such as established secured messaging systems. Unless e-filing is required, the choice to electronically transmit documents to DOR is solely at the discretion of the taxpayer. Please note that communications via unencrypted email are not secure. Only include minimal identifying information in the body of an email, such as a Letter ID Number. Keep sensitive information out of the subject line and body of unencrypted emails and, if possible, use password-protected encryptions for attachments." (11/10/20)</p> <p>Coronavirus Tax Relief FAQ's (5/11/20 updated, originally 4/16/20)</p> <p>Coronavirus Tax Relief FAQs</p> <p>What payments and returns does the extension to pay and file apply to? Georgia income tax payments and GA income tax returns due on or after April 15, 2020 and before July 15, 2020.</p> <p>How long is the extension to pay and file? The extension is until July 15, 2020.</p> <p>Does the extension also apply to Georgia estimated income tax payments due on or after April 15, 2020 and before July 15, 2020? Yes, Georgia estimated income tax payments due on or after April 15, 2020 and before July 15, 2020 are also extended to July 15, 2020.</p> <p>Do taxpayers need to file any additional forms or call the Department to qualify for this automatic tax filing and payment relief? No.</p> <p>I filed my 2019 Individual Income tax return with a balance due to be withdrawn and want to change my payment date, can this be done? You may call 877-423-6711 to have your scheduled payment cancelled. You will have to initiate a separate payment either through GTC, check or credit card on or before the July 15, 2020 due date, to avoid late pay penalty and interest.</p> <p>Does the extension apply to the net worth tax that is included on applicable income tax returns? Yes. It also applies to initial net worth tax returns due on or after April 15, 2020 and before July 15, 2020.</p> <p>Does the extension apply if I am a fiscal year filer and my state income tax return is due on or after April 15, 2020 and before July 15, 2020? Yes, if your state income tax return for your fiscal year ending during 2019 is due on or after April 15, 2020 and before July 15, 2020, your</p>	

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	<p>federal return that correlates with the taxpayer's State filing. Taxpayers and third-party representatives are strongly encouraged to use the Georgia Tax Center (GTC) and any existing and previously allowable means to receive and transmit e-signed documents, such as established secured messaging systems. Unless e-filing is required, the choice to electronically transmit documents to DOR is solely at the discretion of the taxpayer. Please note that communications via unencrypted email are not secure. Only include minimal identifying information in the body of an email, such as a Letter ID Number. Keep sensitive information out of the subject line and body of unencrypted emails and, if possible, use password-protected encryptions for attachments.)</p>	<p>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>What if I am unable to file my affected state income tax return by July 15, 2020?</p> <p>You must request an extension 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 you file an extension by July 15, 2020, your 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 pay the tax you estimate 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>If my employees are working from home due to the Corona Virus pandemic, does that modify my company's nexus determination or the amount of my employee's Georgia wages and therefore my company's Georgia income tax withholding obligation?</p> <p>In response to the remote work requirements associated with the Corona Virus pandemic, the Department will not use someone's relocation, that is the direct result of temporary remote work requirements arising from and during the Corona Virus 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. 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 under this guidance will extend for periods of time where:</p> <ol style="list-style-type: none"> 1. There is an official work from home order issued by an applicable federal, state or local government unit, or 2. 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>Also:</p> <ol style="list-style-type: none"> 3. 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. 4. 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. 	

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		<p>5. 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> <hr/> <p>For purposes of computing Georgia income does Georgia follow any provisions of the CARES Act? Not currently. The Cares Act as well as the 2019 Federal changes must be considered for adoption by the Georgia General Assembly. The current legislative session was put on hold due to the Corona Virus and no action has yet been completed.</p> <hr/> <p>Has the April 15, 2020 deadline for making a deductible contribution to Georgia's 529 Plan (Path2College 529 Plan) been extended to July 15, 2020? Yes. As such a contribution made by July 15, 2020 may be deducted on an individual's 2019 Georgia income tax return, subject to the normal dollar, etc. limitations.</p> <hr/> <p>Does this also provide the Department additional time to perform time sensitive acts (assess, etc.) in the same manner as the Internal Revenue Service. Yes, a 30-day postponement is being granted for the Department to perform certain time sensitive acts if the last date for the performance of the action is on or after April 15, 2020 and before July 15, 2020. This includes persons that are under audit or examination, those who have filed a protest or appeal, or those who filed a refund claim as provided in Georgia Code Section 48-2-49(e). As a result of the postponement of the time to perform time-sensitive actions, the 30-day period following the last date for the performance of time-sensitive actions will be disregarded in determining whether the performance of those actions is timely.</p> <hr/> <p>Does the relief extend the statute of limitations to file a refund or to claim certain credits for a prior year income tax return (for example a 2016 return that was originally due on April 15, 2017)? Yes. Any statute of limitations relating to claiming prior year income tax refunds or credits that would have expired from April 15, 2020 and before July 15, 2020 is now extended to July 15, 2020.</p> <hr/> <p>Does the relief apply to the penalty for failing to pay estimated tax payments timely during 2019? No.</p> <hr/> <p>Does the extension apply to Georgia sales tax collected? No.</p> <hr/> <p>Does the extension apply to Georgia income tax withheld by businesses from their employees or to other amounts required to be withheld?</p>	

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		<p>No.</p> <hr/> <p>Does the extension apply to other Georgia state taxes due?</p> <p>No.</p> <hr/> <p>Are any other deadlines extended?</p> <hr/> <p>In addition to the tax deadline extension, all vehicle registrations that expire between March 16, 2020 and May 14, 2020 have been extended through May 15, 2020. This extension applies to all annual registrations, including personal passenger vehicles, commercial vehicles, vehicles registered in the International Registration Plan (IRP), and Temporary Operating Permits (TOPs) issued at the time of a vehicle purchase. Registrations that expired before March 16, 2020 do not qualify for this extension.” (5/11/20 updated, originally, 4/16/20)</p> <hr/> <p>GA DOR Press Release on extension of additional tax deadlines (4/16/20)</p> <p>“Georgia Extends Additional Tax Deadlines APRIL 16, 2020</p> <p>The Georgia Department of Revenue (DOR) announced today that additional tax deadlines have been extended in conformance with the U.S. Treasury Department and Internal Revenue Service (IRS).</p> <p>Estimated Payments</p> <p>As announced a few weeks ago, the state estimated income tax payments due on April 15, 2020, were extended to July 15, 2020. As of today, the state estimated income tax payments due on June 15, 2020, have also been extended to July 15, 2020 (as well as any other estimated income tax payment due after April 15, 2020, and before July 15, 2020).</p> <p>Additional Filers</p> <p>Any income tax return and payment due after April 15, 2020, and before July 15, 2020, is now due on July 15, 2020. This extension adds additional corporate filers, as well as other fiscal year income tax filers, to the relief announced in March.</p> <p>Refund Claims for Previous Tax Years</p> <p>Additionally, the statute of limitations to file a refund claim for a previous tax year has been extended to July 15, 2020, for refund claims that would have expired from April 15, 2020, and before July 15, 2020. Per state law, taxpayers have three years to amend an original return and this extension provides a few months of additional relief for taxpayers planning to amend their 2016 income tax returns.</p> <p>Extension for Time Sensitive Department Actions</p> <p>Finally, mirroring the IRS, a 30-day extension has been given to DOR to perform certain time sensitive actions if the last date for the performance of the action is on or after April 15, 2020, and before July 15, 2020. This includes actions regarding taxpayers who are under audit or</p>	

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		<p>examination, those who have filed a protest or appeal, or those who filed a refund claim for a previous tax year as provided in O.C.G.A. 48-2-49(e).</p> <p>Just like the deadline extension announced in March, taxpayers are automatically eligible for this relief and do not need to file any additional paperwork with the Department.</p> <p>In accordance with state law, the Revenue Commissioner may extend these deadlines since there has been a presidentially declared disaster. As a reminder, no extension has been 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> <p>For more information, please visit the Department’s Coronavirus Tax Relief FAQs page.</p> <p>GA DOR Website (4/14/20)</p> <p>“Department of Revenue Automatically Extending 2019 Filing Deadline</p> <p>The Georgia Department of Revenue is automatically extending the 2019 income tax filing and payment deadline to July 15, 2020. Vehicle registrations that expire between March 16, 2020 and May 14, 2020 are being extended through May 15, 2020.</p> <p>Coronavirus Tax Relief Information”</p> <p>GA DOR Press Release (3/25/20)</p> <p>“Georgia Income Tax and Tag Renewal Deadlines Extended MARCH 25, 2020</p> <p>ATLANTA – Governor Brian P. Kemp announced on Monday that the Georgia Department of Revenue (DOR), in conformance with the U.S. Treasury Department and Internal Revenue Service (IRS), is automatically extending the 2019 income tax filing and payment deadline to July 15, 2020, without penalties or interest.</p> <p>“Aligning with this decision makes filing and paying state and federal taxes as easy as possible for Georgia taxpayers due to the unprecedented circumstances we are facing because of COVID-19,” stated State Revenue Commissioner David Curry.</p> <p>Like the IRS, the relief provided by this extension is for state income tax payments and state income tax returns due on April 15, 2020. This also includes state estimated income tax payments due on April 15, 2020, for the taxpayer’s 2020 taxable year. At the state level, Georgia’s income tax forms and integrated tax system rely on federal tax information to establish a taxpayer’s state liability. This in</p>	

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		<p>practice means that a taxpayer would need to complete their federal income tax filing before he or she would have the necessary information to begin their state income tax filing. Because of this, the state encounters significant challenges if the state deadline falls before the federal filing deadline.</p> <p>While the state relies on federal information for income tax, this is not the case for many other tax types. As such, no extension is provided for the filing, payment, or deposit of any other type of state tax (including employee withholding and sales tax) or for the filing of any state information returns.</p> <p>Although the income tax deadline has been extended 90 days, taxpayers can still file their returns any time before the July 15th deadline. As a reminder, DOR issues most refunds within 21 days.</p> <p>In addition to the tax deadline extension, all vehicle registrations that expire between March 16, 2020, and May 14, 2020, have been extended through May 15, 2020. This extension applies to all annual registrations, including personal passenger vehicles, commercial vehicles, vehicles registered in the International Registration Plan (IRP), and Temporary Operating Permits (TOPs) issued at the time of a vehicle purchase. Registrations that expired before March 16, 2020, do not qualify for this extension.</p> <p>“Our top priority is keeping Georgians safe during this time of crisis, and we can do our part by limiting unnecessary in-person contact in tag offices,” added Commissioner Curry.</p> <p>In accordance with state law, the Revenue Commissioner may extend both the tax and tag deadlines since there has been a presidentially declared disaster.”</p> <p>GA DOR COVID-19 webpage (3/26/20)</p> <p>“Coronavirus Tax Relief Information</p> <p>The Georgia Department of Revenue is automatically extending the 2019 income tax filing and payment deadline to July 15, 2020. Vehicle registrations that expire between March 16, 2020 and May 14, 2020 are also being extended through May 15, 2020.</p> <p>Press Release Coronavirus Tax Relief FAQ’s</p> <p>For more information about the COVID-19 virus, please visit:</p> <ul style="list-style-type: none"> • Centers for Disease Control and Prevention (CDC) for health information. • Information about actions being taken by the U.S. government. In Spanish at https://gobierno.usa.gov/coronavirus. 	

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		<ul style="list-style-type: none"> • Information from the Department of Treasury, Coronavirus: Resources, Updates, and What You Should Know. • COVID-19: State Services in Georgia <p>Coronavirus Tax Relief FAQs (3/26/20)</p> <p>“What payments and returns does the extension to pay and file apply to? Georgia income tax payments and GA income tax returns due on April 15, 2020.</p> <p>How long is the extension to pay and file? The extension is until July 15, 2020.</p> <p>Does the extension also apply to Georgia estimated income tax payments due on April 15, 2020 for the taxpayer’s 2020 taxable year? Yes, Georgia estimated income tax payments due on April 15, 2020 for the taxpayer’s 2020 tax year are also extended to July 15, 2020.</p> <p>Do taxpayers need to file any additional forms or call the Department to qualify for this automatic tax filing and payment relief? No.</p> <p>Does the extension apply to the net worth tax that is included on applicable income tax returns? Yes.</p> <p>Does the extension apply if I am a fiscal year filer and my state income tax return is due on April 15, 2020? Yes, if your state income tax return for your fiscal year ending during 2019 is due on April 15, 2020, your 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>What if I am unable to file my state income tax return that would have been due on April 15, 2020 by July 15, 2020? You must request an extension 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 you file an extension by July 15, 2020, your 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 pay the tax you estimate 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>	

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		<p>Has the April 15, 2020 deadline for making a deductible contribution to Georgia's 529 Plan (Path2College 529 Plan) been extended to July 15, 2020?</p> <p>Yes. As such a contribution made by July 15, 2020 may be deducted on an individual's 2019 Georgia income tax return, subject to the normal dollar, etc. limitations.</p> <p>Does the relief extend the statute of limitations to file a refund or to claim certain credits for a prior year (for example a 2016 return that was originally due on April 15, 2017)?</p> <p>No.</p> <p>Does the relief apply to the penalty for failing to pay estimated tax payments timely during 2019?</p> <p>No.</p> <p>Does the extension apply to Georgia sales tax collected?</p> <p>No.</p> <p>Does the extension apply to Georgia income tax withheld by businesses from their employees or to other amounts required to be withheld?</p> <p>No.</p> <p>Does the extension apply to other Georgia state taxes due?</p> <p>No.</p> <p>Are any other deadlines extended?</p> <p>In addition to the tax deadline extension, all vehicle registrations that expire between March 16, 2020 and May 14, 2020 have been extended through May 15, 2020. This extension applies to all annual registrations, including personal passenger vehicles, commercial vehicles, vehicles registered in the International Registration Plan (IRP), and Temporary Operating Permits (TOPs) issued at the time of a vehicle purchase. Registrations that expired before March 16, 2020 do not qualify for this extension.” (4/14/20)</p> <p>GSCPA Press Release on Governor Announce Extended Filing and Payment to 7/15 (3/23/20)</p> <p>“Georgia Tax Filing Deadline Extended Breaking News – Georgia Tax Filing Deadline Extended to 7/15 - Minutes ago, Georgia Governor Brian Kemp issued a press conference and announced that Georgia will conform with federal tax filing extensions. The Internal Revenue Service (IRS) has delayed Tax Day from April 15 to July 15. The Georgia Society of CPAs (GSCPA) successfully advocated for the state tax extension. In the days since COVID-19 began, GSCPA has been working closely with the Georgia Department of Revenue (GDOR) and the Governor’s office to ask that the April 15th deadline be</p>	

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		<p>extended in order to provide relief for taxpayers and tax practitioners affected by the ongoing COVID-19 pandemic. GSCPA will share the official announcement and guidance once it becomes available. Please stay tuned to GSCPA’s social media channels for breaking news. For more information on this ongoing situation, please visit our Coronavirus Resource Center. Please stay tuned to GSCPA’s social media channels for more breaking news.</p>	
Hawaii	<p>TAX INFORMATION RELEASE NO. 2020-02 (REVISED) (5/4/20)</p> <p>DOT Website – (4/23/20)</p> <p>DOT COVID-19 Website and FAQs (4/21/20)</p> <p>Tax Facts 2020-1 (4/2/20)</p> <p>Tax Fact 2019-3</p> <p>DOT ANNOUNCEMENT NO. 2020-01 (3/23/20)</p> <p>(July 20 – filing and payment of 2019 income tax returns (does not include 2020 estimated payments) extended for all Affected Taxpayers, 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. Waives interest and penalties and additions to tax for failure to file or pay if file and pay by July 20. The relief provided in this Announcement applies solely to returns and payments for an Affected Taxpayer’s 2019 taxable year due from April 20, 2020 to June 20, 2020. The relief provided in this Announcement does not include estimated income tax payments for the 2020 taxable year. For purposes of automatic extensions for Affected</p>	<p>TAX INFORMATION RELEASE NO. 2020-02 (REVISED) (5/4/20)</p> <p>“RE: Hawaii Tax Treatment of Various Federal COVID-19 Relief Programs and Payments The purpose of this Tax Information Release (TIR) is to provide information about Hawaii tax treatment of the various COVID-19 relief programs and payments that the federal government has provided under the Coronavirus Aid, Relief, and Economic Security Act1 (CARES Act). FEDERAL INCOME TAX TREATMENT Economic Impact Payments: Economic Impact Payments are not considered gross income and are therefore not subject to federal income tax. Section 2201 of the CARES Act provides payments to qualifying individual taxpayers of up to \$2,400, depending on adjusted gross income and filing status. Qualifying taxpayers may also receive \$500 per qualifying child.</p> <p>Unemployment Compensation: Under existing law, unemployment compensation is included in gross income. The CARES Act does not provide for any special tax treatment for these amounts, thus, payments received under additional unemployment compensation are subject to federal income tax. • Pandemic Unemployment Assistance (PUA) under Section 2102 of the CARES Act provides up to \$648 per week for those who ordinarily may not be eligible for unemployment benefits, such as business owners, self-employed persons, independent contractors, and others, that are out of business or whose services are significantly reduced as a direct result of the COVID-19 pandemic. • Federal Pandemic Unemployment Compensation (FPUC) under Section 2104 of the CARES Act also provides an additional \$600 per week of unemployment compensation for employees who are eligible for unemployment benefits.</p> <p>Small Business Loans: • The Paycheck Protection Program (PPP) under Section 1102 of the CARES Act provides forgivable loans to small businesses. The receipt of the loan funds, including PPP funds, are not subject to income tax. Regarding forgiveness of the PPP loans, Section</p>	<p>HI DOT Website (3/20/20)</p> <p>“DOTAX Operational Status as of March 18, 2020 (8AM): DOTAX is using caution to maintain Normal Operations to process returns, payments, and refunds and provide taxpayer services. Please help us protect community health by practicing social distancing. Our offices are CLOSED to the public. Please use secure web messaging on Hawaii Tax Online or call us at (808) 587-4242 if you have questions or need assistance. Tax filing and payment deadlines have been maintained. Any returns or payments can be dropped off in the drop box outside the building. Individuals expecting refunds should file as soon as possible. Form N-11 (Hawaii Resident Income Tax Return) can be filed for free on Hawaii Tax Online. Click here for DOTAX updates regarding COVID-19. COVID-19 March 19, 2020 Department of Taxation Notice – March 19, 2020 - “DOT in person services are suspended. To prevent the spread of COVID-19 virus, the Department requests that you do the following:</p> <ul style="list-style-type: none"> • Visit us online at http://tax.hawaii.gov for information and forms. • File returns and pay taxes online at http://hitax.hawaii.gov . • Deposit tax returns and/or tax payments in the “State Tax Office Drop Box”. • Pick up frequently used forms located on the shelf. If you need assistance call (808) 587-4242 and tell the

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	<p>Taxpayers, the postponed payment deadline of July 20, 2020 will be used. This means that for Affected Taxpayers, “properly estimated tax liability” must be paid by July 20, 2020 rather than April 20, 2020 and returns must be filed by October 20, 2020. Affected Taxpayers subject to penalties or additions to tax despite the relief granted by this Announcement may seek reasonable cause waivers. The relief provided by this Announcement is limited to Hawaii income tax payments and does not extend to withholding tax, franchise tax, public service company tax, general excise tax, transient accommodations tax, estate tax, or any other tax not specifically identified for the relief provided by this Announcement. The Tax Announcement applies to individuals, trusts and estates, corporations, and other non-corporate tax filers as well as those who pay self-employment tax.)</p> <p>(The Economic Impact Payments and loan proceeds from the PPP and EIDL programs are not subject to Hawaii income tax. Payments under the PUA and FPUC programs are subject to Hawaii income tax. Under current law, forgiven PPP loans are subject to Hawaii income tax. However, the Department of Taxation intends to recommend to the Hawaii State Legislature that Hawaii conform to the federal treatment of PPP loan forgiveness. Under existing law, unemployment compensation paid to employees and the receipt of loan funds, such</p>	<p>1106(i) of the CARES Act deems forgiven PPP debt, that would otherwise be included in gross income, to be excluded from gross income. Thus, loans forgiven under the PPP are not subject to federal income tax. • Economic Injury Disaster Loan Emergency Advances (EIDL Grant) are loan advances of up to \$10,000 made to small businesses under Section 1110 of the CARES Act. The EIDL Grant does not need to be repaid. The CARES Act does not provide any special tax treatment for these amounts, thus, the EIDL Grant is included in gross income and is subject to federal income tax.</p> <p>1 Coronavirus Aid, Relief, and Economic Security Act. Pub. L. No. 116-136.</p> <p>• Economic Injury Disaster Loans (EIDL) provided under Section 7 of the Small Business Act² allows for loans up to \$2,000,000 in some cases. The receipt of the loan funds, including EIDL funds, are not subject to federal income tax. The CARES Act does not provide any special tax treatment for EIDLs.</p> <p>HAWAII INCOME TAX TREATMENT</p> <p>Under existing law, Hawaii’s income tax treatment is identical to the federal income tax treatment in most cases. Therefore, the Economic Impact Payments and loan proceeds from the PPP and EIDL programs are not subject to Hawaii income tax. Payments under the PUA and FPUC programs are subject to Hawaii income tax.</p> <p>Regarding the forgiveness of PPP loans, in general the forgiveness of a loan or cancellation of debt results in the amount that is forgiven being included in gross income. As discussed above, the CARES Act provides that forgiven PPP loan proceeds are not included in gross income for federal income tax purposes. For this special treatment to apply for Hawaii income tax purposes, the treatment must be adopted by the enactment of a Hawaii law. Thus, under current law, forgiven PPP loans are subject to Hawaii income tax. However, the Department of Taxation</p>	<p>operator your situation. A determination will be made if an in-person meeting is required.”</p> <p>COVID-19 Advisory – March 18, 2020 <i>Page Last Updated: March 19, 2020</i></p> <p>Legislature: The Legislature <u>is currently in recess</u>. No hearings will be scheduled until further notice. <i>See also</i> SCR 242.</p>

	<p><u>as funds from PPP loans and EIDLs, are not subject to general excise tax (GET).</u> GET will not be imposed on payments received under PUA, loan amounts forgiven under PPP, and EIDL Grants. These amounts will be treated as exclusions from gross receipts and should not be reported on GET returns.)</p>	<p>intends to recommend to the Hawaii State Legislature that Hawaii conform to the federal treatment of PPP loan forgiveness.</p> <p>GENERAL EXCISE TAX TREATMENT</p> <p>Under existing law, unemployment compensation paid to employees and the receipt of loan funds, such as funds from PPP loans and EIDLs, are not subject to general excise tax (GET).</p> <p>The general rule is that amounts received by a business that replace income are subject to GET. Thus, grants or other payments that replace or supplement income are normally subject to GET. However, in light of the severity of the economic impact of the COVID-19 pandemic, GET will not be imposed on payments received under PUA, loan amounts forgiven under PPP, and EIDL Grants. These amounts will be treated as exclusions from gross receipts and should not be reported on GET returns.</p> <p>A table summarizing State and federal tax treatment of CARES Act funds can be found at the end of this release. Additional information is available by calling the Technical Section at (808) 587-1577, or by email at tax.technical.section@hawaii.gov.</p> <p>RONA M. SUZUKI Director of Taxation</p> <p>2 15 U.S.C. 636. (The Small Business Act is not a new program but was temporarily expanded by the CARES Act.) Summary of State and Federal Tax Treatment of CARES Act Funds</p> <p>INDIVIDUAL INCOME PROGRAMS</p> <p>Economic Impact Payment Payments made to qualifying individual taxpayers of up to \$2,400, depending on adjusted gross income and filing status. Qualifying taxpayers may also receive \$500 per qualifying child. No No No Pandemic Unemployment Assistance (PUA) Provides up to \$648 per week for those who ordinarily may not be eligible for unemployment benefits, such as business owners, self-employed persons, independent contractors, and others, that are out of business or whose services are significantly reduced as a direct result of the COVID-19 pandemic. Yes Yes No Federal Pandemic Unemployment Compensation (FPUC)</p>	
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		<p>Additional \$600 per week of unemployment compensation for employees who are eligible for unemployment benefits. Yes Yes No</p> <p>SMALL BUSINESS PPROGRAMS</p> <p>Paycheck Protection Program (PPP) Forgivable loans to small businesses. No No* No Economic Injury Disaster Loan Emergency Advances (EIDL Grant) Loan advances of up to \$10,000 made to small businesses, which does not need to be repaid. Yes Yes No Economic Injury Disaster Loans (EIDL) Loans up to \$2,000,000. No No No *DOTAX intended recommendation to Hawaii State Legislature.” (5/4/20) DOT Website – (4/23/20)</p> <p>“What’s New IRS Economic Impact Payment Update <i>Posted April 21, 2020</i> If you have not filed your 2018 or 2019 federal tax returns and have dependents, you must take action by WEDNESDAY, APRIL 22, 6:00AM, Hawaii Time using the IRS Non-Filer tool, to ensure you receive the full amount of your Economic Impact Payment. Relief for Taxpayers Affected by the COVID-19 Emergency <i>Posted March 23, 2020</i> 2019 Income Tax Filing and Payment Deadline Extended to July 20, 2020; All Other Tax Filing and Payment Deadlines Unchanged HONOLULU – As announced by Governor Ige today, the State of Hawaii is granting special tax relief for State Income taxpayers similar to the Internal Revenue Service (IRS) in response to the COVID-19 emergency. Tax Facts 2020-1 <i>Posted April 2, 2020</i> Estimated Income Tax for Corporations, S Corporations, Estates, and Trusts This Tax Facts provides general information about estimated income tax for Corporations, S Corporations, Estates, and Trusts. Tax Announcement 2020-01 <i>Posted March 23, 2020</i> Relief for Taxpayers Affected by the COVID-19 Emergency Governor David Y. Ige issued an Emergency Proclamation on March 4, 2020, a Supplemental Emergency Proclamation on March 16,</p>	

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		<p>2020, and a Second Supplemental Proclamation on March 21, 2020, relating to the COVID-19 emergency. Consistent with these Proclamations, the Department of Taxation (Department) will grant special tax relief for State income taxpayers.” (4/23/20)</p> <p>DOT COVID-19 Website and FAQs (4/21/20)</p> <p>“... Income Tax Deadline Extended to July 20, 2020 (posted March 23, 2020)</p> <p>The Department of Taxation issued Tax Announcement 2020-01 to grant special tax relief for State income taxpayers similar to the Internal Revenue Service (IRS).</p> <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 Tax Announcement applies to individuals, trusts and estates, corporations, and other non-corporate tax filers as well as those who pay self-employment tax.</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, and does not include estimated income tax payments for the 2020 taxable year.</p> <p>Filing and payment dates for all non-Income taxes (Withholding, General Excise, Transient Accommodations, etc.) are unchanged.</p> <p>Frequently Asked Questions (FAQs)</p> <p>Q: Has the deadline for Tax Year 2020 estimated income tax payments been extended?</p> <p>A: No, the relief provided in Tax Announcement 2020-01 applies solely to returns and payments for Tax Year 2019 due from April 20, 2020 to June 20, 2020. Unlike the IRS, it does not include estimated income tax payments for the 2020 taxable year.</p> <p>Please refer to Tax Fact 2019-3 and the instructions to Form N-11 for more information on the requirements for estimated tax payments. Estimated payments can be calculated using 60% of the tax to be shown on your current year return or 100% of the tax shown on your tax return for 2019. Because of changes experienced by businesses and individuals as a result of COVID-19, taxpayers will have the opportunity to adjust their estimated income payments based on their current situation. The</p>	

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		<p>penalty for underpayment of estimated tax will be reconciled in 2021, when the Income tax returns are due.</p> <p>Q: Why hasn't the return/payment due date for all other taxes (e.g., General Excise, Transient Accommodations, etc.) been changed?</p> <p>A: The due dates for all other returns and payments have not been extended because they are necessary in enabling critical government functions to continue. The tax revenues collected will enable the State to offer other relief programs to address areas not being addressed by the Federal government during this crisis. As business activity declines due to COVID-19 and the Governor's Stay at Home order, many businesses are seeing revenue and the associated tax obligations decline. By receiving and processing tax returns, this provides the State with valuable information to understand which businesses are operating and the level of operations being sustained.</p> <p>Q: I received a Statement of Taxpayer notice showing a tax liability in the mail. Why are bills being sent out?</p> <p>A: DOTAX is an essential government function and we are continuing to operate. Statement of Taxpayer notices are sent every other month to update taxpayers about their liabilities as shown in our records. This gives the taxpayer an opportunity to work with us to correct any problems on the liability as interest continues to accrue. Please refer to your Statement of Taxpayer notice under Questions Concerning this Statement for best point of contact to work with to address or correct your liability.</p> <p>Q: Can I get a payment extension, waiver, or deferment?</p> <p>A: Please contact us to work with you to address or correct your liability.</p> <p>Tax Announcements and Media Releases:</p> <p>Relief For Taxpayers Affected by the COVID-19 Emergency (News Release) – March 23, 2020</p> <p>Relief For Taxpayers Affected by the COVID-19 Emergency (Tax Announcement) – March 23, 2020</p> <p>Department of Taxation Notice – March 19, 2020</p> <p>COVID-19 Advisory – March 18, 2020</p> <p>Department of Taxation: COVID-19 Operational Status (News Release) – March 18, 2020</p> <p>Page Last Updated: April 21, 2020" (4/21/20)</p> <p>DOT ANNOUNCEMENT NO. 2020-01 (3/23/20)</p> <p>DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2020-01</p> <p>RE: Relief for Taxpayers Affected by the COVID-19 Emergency</p>	

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		<p>Governor David Y. Ige issued an Emergency Proclamation on March 4, 2020, a Supplemental Emergency Proclamation on March 16, 2020, and a Second Supplemental Proclamation on March 21, 2020, relating to the COVID-19 emergency. Consistent with these Proclamations, the Department of Taxation (Department) will grant special tax relief for State income taxpayers. Hawaii Income Tax Payment and Filing Deadlines for Tax Year 2019 Postponed</p> <p>The Department has determined that any person with a 2019 State income tax filing requirement or payment due from April 20, 2020 to June 20, 2020, is affected by the COVID-19 pandemic for purposes of the relief described in this Announcement (Affected Taxpayer).</p> <p>For all Affected Taxpayers, 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>For all Affected Taxpayers, 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>The relief provided in this Announcement applies solely to returns and payments for an Affected Taxpayer’s 2019 taxable year due from April 20, 2020 to June 20, 2020. The relief provided in this Announcement does not include estimated income tax payments for the 2020 taxable year.</p> <p>What This Means for Individual Income Taxpayers</p> <p>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. This relief applies to all individual income tax filers, including self-employed individuals. The Department will automatically provide this relief, there is no need to file additional forms to qualify for this relief.</p> <p>What This Means for Corporate Income Taxpayers</p> <p>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. This relief includes only payments for the 2019 taxable year and does not include payment of 2020 estimated taxes.</p>	

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		<p>Income Tax Filing Extensions</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. This means that for Affected Taxpayers, “properly estimated tax liability” must be paid by July 20, 2020 rather than April 20, 2020 and returns must be filed by October 20, 2020.</p> <p>Individual Income Taxpayers expecting a refund should file as soon as possible. They are granted an automatic extension to file by October 20, 2020.</p> <p>Penalties and Interest</p> <p>Interest, penalties, and additions to tax for failure to file the returns or make the Hawaii income tax payments postponed by this Announcement will not accrue from April 20, 2020 to July 20, 2020. Interest, penalties, and additions to tax with respect to such postponed Hawaii income tax filings or payments will begin to accrue on July 21, 2020, if not paid by July 20, 2020.</p> <p>Affected Taxpayers subject to penalties or additions to tax despite the relief granted by this Announcement may seek reasonable cause waivers under section 231-3(12), HRS.</p> <p>The relief provided by this Announcement is limited to Hawaii income tax payments and does not extend to withholding tax, franchise tax, public service company tax, general excise tax, transient accommodations tax, estate tax, or any other tax not specifically identified for the relief provided by this Announcement.</p> <p>Tax forms and information are available on the Department’s website at tax.hawaii.gov. Additional information is available by calling the Technical Section at (808) 587-1577, or by email at tax.technical.section@hawaii.gov.”</p>	
Idaho	ID State Tax Commission Coronavirus and Idaho Taxes:	ID State Tax Commission Coronavirus and Idaho Taxes: Frequently Asked Questions and Answers (4/7/20) “Below are answers to questions you may have about the coronavirus pandemic and Idaho taxes. If your question isn’t addressed below,	ID Tax Commission News Release (3/27/20) <i>“Tax Commission closes customer service counters to public; still processing tax returns</i>

	<p>Frequently Asked Questions and Answers (4/7/20)</p> <p>ID Tax Commission Press Release (3/24/20)</p> <p>(June 15 – filing and payment extension applies to all taxpayers – including individuals, businesses, and entities – regardless of the amount owed. Penalty and interest waived if file and pay the income tax they owe by June 15. Also extended deadline to apply for property tax relief programs from April 15 to June 15. We’ve extended the due date for income tax estimated payments that are normally due April 15 to June 15. This includes fiscal-year tax filers. The due date to apply for property tax reduction, deferral, or the 100% service-connected disabled veteran’s benefit is now June 15. We don’t expect any other property tax deadlines to change. You can get an automatic extension to file your return by October 15 if you pay enough of your total tax by June 15. To qualify, you need to do one of the following: Pay 100% of the income tax reported on your 2018 return (if you filed a return), or pay 80% of the estimated tax due on your 2019 return.)</p>	<p>please assume business as usual and contact the Tax Commission. This list will be updated as new information becomes available.</p> <ol style="list-style-type: none"> Have you extended the deadlines for any taxes? Idaho has extended the deadlines for the following: <ul style="list-style-type: none"> 2019 individual and business income tax returns. Returns and payments are now due June 15, 2020. Property tax reduction programs. The due date to apply for property tax reduction, deferral, or the 100% service-connected disabled veteran’s benefit is now June 15. We don’t expect any other property tax deadlines to change. <p>The due dates for all other tax types remain the same.</p> INCOME TAXES Does the income tax payment extension include estimated quarterly payments? Yes. We’ve extended the due date for income tax estimated payments that are normally due April 15 to June 15. This includes fiscal-year tax filers. Can I get a filing extension if I can’t file my 2019 individual income tax return by the new June 15 due date? You can get an automatic extension to file your return by October 15 if you pay enough of your total tax by June 15. To qualify, you need to do one of the following: <ul style="list-style-type: none"> Pay 100% of the income tax reported on your 2018 return (if you filed a return) Pay 80% of the estimated tax due on your 2019 return <p>If you qualify for the automatic extension, file your extended tax return by October 15, 2020. See Form 51 for more information.</p> Idaho requires me to include a copy of my federal tax return with my Idaho return, but the federal due date is July 15 while Idaho’s deadline is June 15. What if I can’t get my federal return done by the June 15 due date? You can get an automatic extension to file your Idaho return by October 15 if you pay enough of your total state tax by June 15. With an extension, you can then file your Idaho tax return when you’ve completed your federal return. See question #2 above for more information. Why does Idaho have a June 15 deadline for 2019 taxes instead of July 15 like the federal government? Idaho’s Constitution requires a balanced budget. So, tax money must be in before the fiscal year end (June 30) to keep this year balanced. See Governor Little’s proclamation changing Idaho's due date. 	<p>The Idaho State Tax Commission has closed its customer service counters to the public in all its offices throughout the state due to Governor Little’s order for Idahoans to shelter in place. However, the agency continues to process tax returns as they come in. Taxpayers who need help can contact the Tax Commission by phone or email. They also can visit the agency’s website — tax.idaho.gov — to get answers to questions, make payments, and learn about free filing options. All offices also have drop boxes for payments, returns, and correspondence.</p> <p>The state has extended the income tax filing and payment due date to June 15, 2020, to give taxpayers more time to file their returns during the coronavirus pandemic. Those who file and pay by June 15 won’t owe penalty and interest.</p> <p>“If you haven’t filed yet, consider filing early, especially if you’re expecting a refund,” Tax Commission Chairman Tom Harris said. “The sooner we get your return, the quicker we can get your refund to you.”</p> <p>To contact the Tax Commission:</p> <ul style="list-style-type: none"> Call (208) 334-7660 in the Boise area or toll free at (800) 972-7660 Email taxrep@tax.idaho.gov <p>Want the most up-to-date status of your refund? Visit tax.idaho.gov/refund.”</p>
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		<p>6. How do I change the date for my direct debit payment now that 2019 income tax payments are due on June 15 instead of April 15? You can't change the payment date. However, we can cancel the payment for you if you contact us no later than two days before the scheduled payment date. Please call us at (208) 332-6632 to request this. To schedule a new payment, use our free Quick Pay option.</p> <p>7. Is the pandemic delaying tax refunds? At this time, we don't see any delay in processing refunds. We've issued most refunds within the expected timeframes. While many refunds can be processed sooner — especially on e-filed returns — some can take up to 11 weeks, especially if the return is incomplete and we need to contact taxpayers for clarification.</p> <p>8. Why aren't you extending the due dates for employers to report and pay income tax withholding? While we understand the economic stress that the COVID-19 pandemic is causing for employers, the income tax withheld from employees' paychecks belongs to the State of Idaho — not the employers — and it must be reported and remitted on time.</p> <p>9. When will I get my stimulus payment? The federal government is issuing stimulus payments, not the State of Idaho. The IRS is working out the details to get the stimulus payments to taxpayers and will be providing information through its website about any action taxpayers may need to take. For more information, visit irs.gov/coronavirus.</p> <p>SALES TAXES</p> <p>10. Why aren't you extending the due dates for retailers to report or remit sales tax receipts? While we understand the economic stress that the COVID-19 pandemic is causing for all types of businesses, sales and use tax receipts belong to the State of Idaho — not the retailers — and they must be reported and remitted on time.</p> <p>11. I'm a retailer that made no sales during my filing period. Do I still have to file a sales tax return? You must file a sales tax return even if you don't have any sales to report. We call this a "\$0" return.</p> <p>AUDITS</p> <p>12. I'm working with a tax auditor. What's the best way to stay in touch? Please contact the auditor through email since all auditors are working from home.</p> <p>PAYMENT PLANS</p> <p>13. I have a payment plan with you. How do I stay in touch?</p>	

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		<p>Please email us at paymentplanchange@tax.idaho.gov if you have questions or need to make changes to your plan.</p> <p><i>Page last updated April 2, 2020. Last full review of page: April 2, 2020.</i></p> <p>This information is for general guidance only. Tax laws are complex and change regularly. We can't cover every circumstance in our guides. This guidance may not apply to your situation. Please contact us with any questions. We work to provide current and accurate information. But some information could have technical inaccuracies or typographical errors. If there's a conflict between current tax law and this information, current tax law will govern." (4/7/20)</p> <p>ID Tax Commission Press Release (3/24/20)</p> <p><i>Income tax filing and payment deadline now June 15; property tax relief applications now due June 15.</i></p> <p>In response to the COVID-19 pandemic, Governor Little has extended the 2019 Idaho income tax filing and payment deadlines from April 15, 2020, to June 15, 2020. The extension applies to all taxpayers – including individuals, businesses, and entities – regardless of the amount owed. Penalty and interest won't apply if taxpayers file their return and pay the income tax they owe by June 15.</p> <p>Governor Little also has extended the deadline to apply for property tax relief programs from April 15 to June 15. The programs include:</p> <ul style="list-style-type: none"> • Property Tax Reduction (circuit breaker) • Property Tax Deferral • 100% Service-Connected Disabled Veterans Benefit <p>See Governor Little's proclamation for more information.</p>	
Illinois	<p>IL DOR Informational Bulletin FY 2020-29 May 2020 on worker withholding (5/2020)</p> <p>Illinois DOR Informational Bulletin FY 2020-24 March 2020 (3/25/20)</p> <p>Governor's News Release on sales tax deferral for bars and restaurants (3/19/20)</p> <p>Illinois Attorney General Website (3/18/20)</p>	<p>IL DOR Informational Bulletin FY 2020-29 May 2020 on worker withholding (5/2020)</p> <p>Illinois withholding requirements for out-of-state employers who employ Illinois residents working from home due to COVID-19 Virus Outbreak</p> <p>This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.</p> <p>To: Out-of-state employers and their employees who normally work in an out-of-state location but who will have performed normal work duties for more than 30 days in Illinois</p> <p>Withholding Illinois Income Tax requirements for out-of-state employers</p>	<p>H.B. 5774, introduced on May 8, would amend 35 ILCS 200/21-27 (waiver of interest penalty) to provide that, for taxable year 2019 (payable in 2020), interest penalties will be waived for the delinquent payment of any property tax installment. H.B. 5768, introduced on May 5, would provide that if a disaster is declared by Governor proclamation for all counties in the State due to a public health emergency, the first installment of taxes due in that calendar year will not be considered delinquent and will not accrue interest for up to 90 days after the later of (i) June 1 or (ii) the day after the date specified on the real estate tax bill as the first installment annual due date. H.B. 5772, introduced on May</p>

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	<p>IL DOR Informational Bulletin (March 2020)</p> <p>Chicago Announcement of relief for businesses (3/20/20)</p> <p>Announcement of \$100 Million Relief Package for Chicago’s Small Businesses (3/19/20)</p> <p>Cook County Assessor’s Office Suspends Assessment Notice Mailings and Deadlines (3/19/20)</p> <p>(July 15 - filing and payment relief to individuals and businesses for Illinois income tax returns is extended from April 15, 2020, to July 15, 2020 – for all taxpayers who file and pay their Illinois income taxes on April 15, 2020, are automatically extended until July 15, 2020. This relief applies to all individual returns, trusts, and corporations. The relief does not apply to partnerships. 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. 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</p>	<p>Due to the COVID-19 virus pandemic, many state governors, including Illinois Governor JB Pritzker, have issued stay-at-home orders. Many employers, in response to the stay-at-home orders, have allowed certain employees to perform their work duties at home. As a result, out-of-state employers who normally would not be required to withhold Illinois income tax from employees that are Illinois residents may now be subject to Illinois withholding requirements. 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>NOTE: This bulletin is not intended to impact the following employers:</p> <ul style="list-style-type: none"> • Out-of-state employers from states that have a reciprocal agreement with Illinois (Iowa, Kentucky, Michigan, Wisconsin) do not need to change the way that they currently operate. • Out-of-state employers who are registered as a withholding agent in Illinois should continue to withhold Illinois taxes. For information on Illinois withholding obligations, see Publication 130, Who is Required to Withhold Illinois Income Tax. <p>Do employers have to register with IDOR if they have employee compensation that is subject to Illinois withholding? Although there are certain exemptions to Illinois withholding obligations, most employers must register. To register a business with IDOR, businesses may choose one of the following options: • Register electronically using MyTax Illinois. • Complete and mail Form REG-1, Illinois Business Registration Application. For more information about who is required to withhold, see Publication 130, Who Is Required to Withhold Illinois Income Tax.</p> <p>Will there be penalties and interest if employers fail to withhold Illinois Income Tax from employees working from home because of the COVID-19 pandemic? 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>IDOR encourages all employers that have withholding requirements to register with IDOR and withhold Illinois Income Tax as soon as applicable to avoid processing delays and increased correspondence.</p>	<p>8, would amend 35 ILCS 200/21-40 (ordinance for a delayed due date) to provide for an extension of property tax installment payments and waiver of penalties and interest. (5/12/20)</p> <p>Executive order 2020-14 from the Governor that is allowing temporary remote notarizing of documents.</p> <p>(Note: A member reports that as of 3/31/20, IL DOR is not allowing electronically signed POAs; they require a physical signature still, even though it can be emailed to the DOR after signing.)</p> <p>ISCPA in touch with DOR on possible 2020 quarterly estimated tax payment remedy. (3/27/20)</p> <p>ISCPA Leg Reg Alert (3/25/20)</p> <p>‘COVID-19 Government Relations Daily Summary</p> <p>ILLINOIS STATE INCOME TAX FILINGS AND PAYMENTS EXTENDED TO JULY 15th</p> <p>-ICPAS ADVOCACY EFFORTS SUCCESSFUL-</p> <p>This afternoon, Governor JB Pritzker announced that the Illinois Department of Revenue would follow the Internal Revenue Service in extending state tax return filings and payments until July 15th. This announcement was made during Governor Pritzker’s daily COVID-19 Press Conference.</p> <p>As reported in yesterday’s ICPAS Government Relations COVID-19 Daily Summary, ICPAS has been in ongoing discussions with the Governor’s staff and the Director of Revenue with regards to the legal interpretation of the Illinois Income Tax Act and section 100.6000 of</p>

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	<p>year's liability or 100% of the previous year's liability. IL DOR has said only overpayments created by returns or extensions filed by 4/15 will apply to a 2020 Q1 estimate and be considered timely. Otherwise, any overpayments are applied to the quarter received. This is how the system defaults. 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>(30 day extension for filing and payment of estate tax returns due between 3/16 – 4/15, interest not waived)</p> <p>(April 30 – Chicago extended due dates for tax payments until April 30, 2020 for the following City of Chicago taxes: • Bottled Water tax • Checkout Bag tax • Amusement tax • Hotel Accommodation tax • Restaurant tax • Parking tax)</p>	<p>What can an employee do to ensure that the correct amount of Illinois Income Tax Withholding has been reported? Employees that do not have Illinois income tax withheld by their employers could potentially owe money to Illinois and may be subject to estimated payment requirements. Estimated tax payments are required if employees reasonably expect their tax liability to exceed \$1,000 after subtracting their Illinois withholding, pass-through withholding, and various tax credits. For more information on estimated tax payments for individuals, see Form IL-1040-ES, Estimated Income Tax Payments for Individuals. To ensure that the proper amount of Illinois Income Tax is being withheld, employees whose compensation is subject to Illinois Income Tax Withholding should complete and return to their employer a Form IL-W-4, Employee's and other Payee's Illinois Withholding Allowance Certificate and Instructions.</p> <p>How much income tax should be withheld from employees' compensation? Generally, the rate for withholding Illinois Income Tax is 4.95 percent. However, employees may claim allowances and request additional income withheld by completing and providing an employer with a Form IL-W-4, Employee's and other Payee's Illinois Withholding Allowance Certificate and Instructions. Refer to Booklet IL-700-T, Illinois Withholding Income Tax Tables, for information about determining the amount of income tax to withhold from employees' compensation.</p> <p>Where can additional information on Illinois Income Tax Withholding be found? For more information about Illinois Income Tax Withholding, refer to the following: • Publication 130, Who is Required to Withhold Illinois Income Tax • Publication 131, Withholding Income Tax Filing and Payment Requirements • Publication 121, Illinois Income Tax Withholding for Household Employees (for household employers) • Publication 110, Forms W-2, W-2G, and 1099 Filing and Storage Requirements for Employers and Payers • Booklet IL-700-T, Illinois Withholding Income Tax Tables • Form IL-W-4, Employee's and other Payee's Illinois Withholding Allowance Certificate and Instructions Additionally, visit IDOR's website at: tax.illinois.gov" (5/20)</p> <p>Per a member who was in touch with the DOR (4/6/20) "IL DOR has said only overpayments created by returns or extensions filed by 4/15 will apply to a 2020 Q1 estimate and be considered timely. Otherwise, any overpayments are applied to the quarter received. This is how the system defaults."</p> <p>Illinois DOR Informational Bulletin FY 2020-25 March 2020 (3/31/20)</p>	<p>the Illinois Administrative Code, the tax policy implications and, the importance of alignment with the federal extension of filing and payments.</p> <p>The Illinois CPA Society would like to extend our appreciation to Governor Pritzker and Director Harris for this decision that benefits taxpayers and tax preparers. Along with our advocacy to extend state filings and payments, we have also encouraged IDOR to provide formal guidance on these extensions. See IDOR COVID-19 Information for Illinois Taxpayers website for further information and guidance.</p> <p>PRACTICE POINTER-While recognizing every client's circumstances are different, it is recommended that state tax returns be filed electronically and that if the taxpayer is owed a refund that it be requested to be disbursed electronically. Like other state government agencies, the Illinois Comptroller is operating with reduced staff and most likely there will be a delay in processing paper refund checks.</p> <p>See AICPA State Filing Guidance for Coronavirus Pandemic here. NOTE: Does not reflect today's announcement and Illinois' extended filing and payment date.</p> <p>We will continue to keep you updated on developments through the COVID-19 Government Relations Daily Summary. You may access our Digital Library of Daily Summaries for further information."</p> <p>Legislature: The House and the Senate will next be in on March 24.</p>

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		<p data-bbox="709 170 1381 224">“Extension of the Expiration Date of Certain Illinois Sales Tax Exemption (“E”) Numbers Due to COVID-19 Virus Outbreak</p> <p data-bbox="709 261 1486 527">To: All Organizations and Individuals with Illinois Sales Tax Exemption (“E”) Numbers That Are Currently Pending Renewal Due to staffing issues related to the ongoing COVID-19 virus pandemic, the Illinois Department of Revenue (IDOR) is unable to process most renewal applications for Illinois Sales Tax exemption (“E”) numbers at this time. To allow time to process outstanding renewal applications, the Board of Appeals at IDOR has issued an order extending the E-number expiration date by 90 days for impacted organizations and individuals.</p> <p data-bbox="709 565 1476 743">Who will receive the 90-day extension? The Board of Appeals has extended expiration dates for certificate holders whose certificates expired within 60 days prior to the date of the Governor’s “Stay At Home” Order issued March 21, 2020, and for those whose certificates expired or will expire within 60 days following the date of the Governor’s “Stay At Home” Order.</p> <p data-bbox="709 781 1482 865">Do I need to request the 90-day extension? No. IDOR is automatically extending the E-number expiration dates. Certificate holders do not need to take any action to be granted an extension.</p> <p data-bbox="709 902 1465 1016">Will I receive an updated exemption certificate? Yes. As with all E-number renewals, IDOR will issue updated exemption certificates, but we will not issue you an updated exemption certificate until we have completed processing of your renewal application.</p> <p data-bbox="709 1021 1472 1138">How can I verify that an E-number is valid? You can verify an E-number using MyTax Illinois at mytax.illinois.gov. The application is available by clicking the “Businesses” button on the MyTax Illinois home screen.</p> <p data-bbox="709 1175 1417 1229">What if I have questions? If you have questions, email us at REV-E99@illinois.gov.”</p> <p data-bbox="709 1234 1457 1287">According to a clarification to a practitioner from Illinois DOR on the information bulletin on 7/15 filing and payment relief (3/27/20):</p> <p data-bbox="709 1325 1476 1442">“We confirmed with the Illinois Department of Revenue (“IDOR”) that the 7/15 extended filing and payment due date DOES NOT APPLY to partnerships. The original filing and payment due date for partnerships remains April 15, 2020.</p>	

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		<p>On March 25th the IDOR posted the attached announcement on its website moving the “2019 income tax filing and payment deadlines for all taxpayers who file and pay their Illinois income taxes on April 15, 2020” to align with the federal due dates. The alert states that “this relief applies to all individual returns, trusts, and corporations” and does not mention partnerships.</p> <p>We followed up with the IDOR to see if the relief also applies to partnerships and partnership withholding. The IDOR replied today stating that it does NOT. The response states that they “are considering what relief can be afforded partnerships, if any. The bulletin was designed to align IL with federal deadlines that were extended from April 15 to July 15 using our authority under 100.5020 and 100.6000. The federal 1065 was due March 15, and no tax is paid with the informational return, so we have nothing to base an extension for the IL-1065 and payments.” We have also been informed that the IDOR is working on updating the alert posted to its website.</p> <p>As of now, the relief does NOT apply to partnerships. We will update when we hear more.”</p> <p>Illinois DOR Informational Bulletin FY 2020-24 March 2020 (3/25/20)</p> <p>Illinois Income Tax Filing and Payment Extension</p> <p>“In light of the recent Disaster Proclamation issued by Governor JB Pritzker and by his direction, the Illinois Department of Revenue (IDOR) is following the federal government in providing special tax filing and payment relief to individuals and businesses in response to the COVID-19 Outbreak. The filing deadline for Illinois income tax returns has been extended from April 15, 2020, to July 15, 2020. This filing and payment relief includes: 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. 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. 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. Even though the deadline has been extended, IDOR encourages taxpayers expecting a refund to file as soon as they can. The fastest, most secure way to receive a refund is to file tax returns electronically and request direct deposit into a checking or savings account. Taxpayers who have already filed a return can check</p>	

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		<p>the status of their return by using the Where’s My Refund? link located at mytax.illinois.gov. Individuals may also utilize MyTax Illinois to make payments and look up their IL-PINs, amounts of any estimated tax payments they have made, and, when necessary, amounts reported on Form 1099-G. Note: 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. Taxpayers can find more information, including common questions and answers, on our website at tax.illinois.gov. Questions may also be emailed to the department through the email addresses listed on the left side of this bulletin under “For more information.””</p> <p>Illinois Attorney General Website (3/18/20) “Estate Tax</p> <p style="text-align: center;">IMPORTANT NOTICE</p> <p>Due to closures related to COVID-19, the Attorney General's Office will be operating with reduced staff. In recognition of this, Estates with returns and payments due between <u>March 16, 2020 and April 15, 2020</u> will receive a 30 day extension for filing and payment. Please be aware that an extension of time to pay does not waive or abate statutory interest and that payments must be sent to the Illinois State Treasurer. A fillable form for making payment of the Illinois Estate Tax to the Illinois State Treasurer can be downloaded from the Illinois State Treasurer's website.</p> <p>Please also be aware that there may not be staff available to receive returns in person at the Springfield office. Those filing returns in Chicago may access the James R Thompson Center through the Lake Street entrance. We *strongly* encourage estates to file returns and extension requests by mail. For Cook, DuPage, Lake, and McHenry counties, file with the Chicago office. For all other counties, file with the Springfield office. Please contact the Estate Tax Section, Illinois Attorney General’s Office with any questions or problems: Estate Tax Section ...”</p> <p>Governor’s News Release on sales tax deferral for bars and restaurants (3/19/20)</p> <p style="text-align: center;">“SALES TAX DEFERRAL FOR BARS AND RESTAURANTS</p>	

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		<p>To help alleviate some of the unprecedented challenges facing bars and restaurants due to COVID-19, Gov. Pritzker has directed the Department of Revenue to defer sales tax payments for more than 24,000 small- and medium-sized bars and restaurants — accounting for nearly 80% of all such entities statewide.</p> <p>Under the directive, eating and drinking establishments that incurred less than \$75,000 in sales tax liabilities last year will not be charged penalties or interest on payments due in March, April or May made late. The Department of Revenue estimates this will give relief to nearly 80% of bars and restaurants in Illinois.</p> <p>Penalties and interest will be automatically waived; however, 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. For more information, please view IDOR's informational bulletin available at tax.illinois.gov.</p> <p>IL DOR Informational Bulletin (March 2020) “Short-Term Relief from Penalties for Late Sales Tax Payments Due to COVID-19 Virus Outbreak</p> <p>To: All Registered Illinois Retailers Operating Eating and Drinking Establishments</p> <p>In an effort to assist eating and drinking establishments impacted by the COVID-19 outbreak, effective immediately, the Illinois Department of Revenue (IDOR) is waiving any penalty and interest that would have been imposed on late Sales Tax payments from qualified taxpayers. Who is a qualified taxpayer eligible for relief? 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. What are the reporting periods for which qualified taxpayers are allowed relief? 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. What must qualified taxpayers do to request relief? 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</p>	

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		<p>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 on four dates starting on May 20, 2020. What are the four dates when my payments are due? The required payment schedule for liabilities reported on Form ST-1 is as follows: • One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due May 20, 2020. • One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due June 22, 2020. • One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due July 20, 2020. • One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due August 20, 2020. See the example in following chart: Reporting Period Liability Amount Payment Amount Due date February 2020 \$1,000 \$250 May 20, 2020 \$250 June 22, 2020 \$250 July 20, 2020 \$250 August 20, 2020 March 2020* \$1,000 \$250 May 20, 2020 \$250 June 22, 2020 \$250 July 20, 2020 \$250 August 20, 2020 April 2020 \$1,000 \$250 May 20, 2020 \$250 June 22, 2020 \$250 July 20, 2020 \$250 August 20, 2020 *Includes quarterly filers reporting liabilities on Form ST-1 for January, February, and March. Note that you must begin making full payment on the scheduled due date for liabilities beginning with the May 2020 reporting period, which is due June 22, 2020, and all reporting periods following. What if I have questions? Taxpayers with questions should visit the IDOR website at tax.illinois.gov or email us at REV.TA-Sales@illinois.gov.”</p> <p>Chicago From Law360 article on Chicago Again Extends Some Biz Tax Deadlines Due To Virus (4/16/20)</p> <p>“Chicago will further extend the deadlines it already pushed back for certain transaction taxes generally collected and remitted by the city’s restaurants and hotels, in response to the novel coronavirus pandemic.”</p> <p>Announcement of relief for businesses (3/20/20) “...Building on yesterday’s announcement that the City is temporarily suspending debt collection, and limiting ticketing and towing practices, today’s new economic relief package will temporarily defer all business fine collections as well as license renewal and late fees for Chicago’s businesses until April 30, 2020. The City will also be temporarily suspending non-public safety related business penalties until April 30.</p>	

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		<p>To further provide relief for businesses over the coming weeks, the City is also extending due dates for tax payments until April 30, 2020 for the following City taxes: • Bottled Water tax • Checkout Bag tax • Amusement tax • Hotel Accommodation tax • Restaurant tax • Parking tax ...” (3/20/20)</p> <p>City of Chicago, Illinois: Mayor Lightfoot Announces \$100 Million Relief Package for Chicago’s Small Businesses Amid COVID-19 Outbreak (3/19/20)</p> <p>Cook County, Illinois: Assessor’s Office Suspends Assessment Notice Mailings and Deadlines: The Cook County Assessor’s Office announced the temporary suspension of assessment notice mailings and appeal deadlines (3/19/20)</p>	
Indiana	<p>DOR Press Release on collections restarting (7/30/20)</p> <p>DOR blog on due dates (5/13/20)</p> <p>Indiana DOR Press Release on additional filing and payment extensions (5/11/20)</p> <p>Indiana DOR Website FAQs (4/16/20)</p> <p>DOR Press Release (4/17/20)</p> <p>Indiana DOR press release (4/6/20)</p> <p>DOR Press Release - DOR Announces “Helping Hoosiers” COVID-19 Relief Services (3/31/20)</p> <p>Press Release (3/19/20)</p> <p>Governor Executive Order 20-05 (3/19/20)</p> <p>PRIOR Bulletin announcement (3/16/20)</p>	<p>DOR Press Release on collections restarting (7/30/20) “DOR Working to Get “Back on Track” Restarting certain billing and collections actions</p> <p>INDIANAPOLIS – The Indiana Department of Revenue (DOR) is restarting several previously delayed programs and initiatives that were temporarily modified due to COVID-19. ...“ We are now beginning the process of slowly restarting certain billing, collections and protest processes. This will help Hoosiers stay or become compliant with their Indiana tax obligations while providing much-needed funding to support public services.”</p> <p>The following timeline for DOR’s “Back on Track” plan details what Indiana tax filers can expect in the coming months:</p> <p>July 2020</p> <ul style="list-style-type: none"> • Customers with outstanding tax liabilities for corporate, individual and special taxes, that were due prior to March 2020, will begin receiving notices and bills via U.S. mail. • Business and special tax customers that did not file required tax returns due from Jan. – March 2020, will receive a Proposed Assessment Notice via U.S. mail. • Aeronautics/aircraft and motor carrier oversize/overweight customers with outstanding liabilities or civil penalties will begin receiving bills via U.S. mail. • Tax liabilities that have reached the tax warrant stage, will resume being worked by county sheriffs and United Collections Bureau (UCB), DOR’s outside collections partner. • Any employers who did not file their WH-3 (withholding) forms, due Jan. 31, 2020, will receive a bill via U.S. mail. • The time allowed to submit a legal protest returns to 60 days. 	<p>DOR’s Downtown Indianapolis Location to Open by Appointment-Only June 15th The Indiana Department of Revenue’s (DOR) downtown Indianapolis office located in Indiana Government Center North will reopen for in-person service starting June 15, 2020, by appointment only. (5/28/20)</p> <p>DOR Customer Walk-In Centers Reopening for Appointment-Only Service (5/22/20) The Indiana Department of Revenue (DOR) is now accepting appointments for in-person customer service starting May 26, 2020. Locations reopening include the district offices in Bloomington, Clarksville, Columbus, Evansville, Fort Wayne, Kokomo, Lafayette, Merrillville, Muncie, South Bend and Terre Haute, along with DOR’s Motor Carrier Services customer center. The Indianapolis walk-in center will be open for appointments starting June 15. (5/22/20)</p> <p>Indiana DOR website: (3/17/20) Attention: Effective March 18, 2020, all Indiana Department of Revenue customer walk-in centers will temporarily close for in-person assistance. Customers are encouraged to call or email DOR directly in addition to using</p>

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	<p>(July 15 – individual and corporate tax returns - filing and payments extended from April 15 and April 20. Those originally due May 15 are due August 17, 2020. It includes estimate payments due April 15 are now due July 15. All other tax return filings and payments remain unchanged. As a result of the extensions for estimated payments, for Individual and Corporate filers who file on a calendar year basis this means that the 1st estimated payment, normally due in April, will now be due after the 2nd estimated payment which remains due in June. Business trust filings and payments remain due on their current monthly cycle due dates. If your business is closed temporarily and has no tax revenue for a filing period, you must file a return indicating \$0 for that period (\$0 return). If a business is permanently closed, an Indiana tax account is no longer needed. Please complete Form BC-100. Due dates for sales tax, withholding and all other taxes collected by merchants have not been extended. All filing and payment deadlines and rules remain in effect. Due to the COVID-19 outbreak, Indiana DOR will accept a Federal power of attorney (POA) to serve temporarily as the Indiana POA until further notice in certain circumstances: The tax/form type on the Federal POA matches or is similar to the Indiana tax/form for which the person seeks to represent the client; The requested representation is only for non-legal matters. (Any temporary acceptance of the Federal POA</p>	<ul style="list-style-type: none"> The time allowed to request a protest rehearing returns to 30 days. <p>August 2020</p> <ul style="list-style-type: none"> The Offer in Compromise time frame for submission of records returns to normal. Business and special tax customers that have not filed the required tax returns for April - May 2020, will receive a Proposed Assessment Notice via U.S. mail. <p>September 2020</p> <ul style="list-style-type: none"> Individuals with tax liabilities associated with their 2019 tax return (filed in 2020), will begin receiving bills via U.S. mail. Special tax customers that did not file required tax returns due in June 2020, will receive a Proposed Assessment Notice via U.S. mail. Business customers will receive notices and bills for taxes due prior to March 2020, via U.S. mail. Warrants issued for these customers will be pursued by sheriffs and UCB. Processing of expired or expiring Registered Retail Merchant Certificates (RRMCs) will resume. Impacted businesses will be required to pay taxes owed for their RRMC to remain active. <p>October 2020</p> <ul style="list-style-type: none"> Individual income tax filers who have a discrepancy between their federal and Indiana Adjusted Gross Income (AGI), will receive a bill via U.S. mail, if there are additional taxes owed. Special tax customers that did not file required tax returns due in July 2020, will receive a Proposed Assessment Notice via U.S. mail. Business customers that did not file expected tax returns for 2020, will receive a reminder notice via U.S. mail. Involuntary collections actions (including levies) will restart for selected cases on Oct. 1, 2020. <p>“As we restart billing and collection operations, DOR Customer Service team members stand ready to answer questions and assist. It is critically important that anyone who receives a DOR mailing take immediate action. Please do not ignore letters and notices. We are here to help,” added Commissioner Grennes.</p> <p>For more information on DOR’s Back on Track Plan, visit our coronavirus website at dor.in.gov/coronavirus-information/.” (7/30/20)</p> <p>DOR Press Release - DOR Announces “Helping Hoosiers” COVID-19 Relief Services (3/31/20)</p> <p>Audit & Legal Protest Relief</p>	<p>available online services. Click here for more information. (3/17/20)</p> <p>Indiana DOR Announcement (3/17/20): <i>DOR Temporarily Suspends In-Person Services</i></p> <p>INDIANAPOLIS -- In concert with Governor Eric Holcomb’s guidance and with the utmost concern for the health and safety of Hoosiers and DOR employees, all Indiana Department of Revenue (DOR) in-person customer services will be temporarily suspended beginning at 4:30 p.m. on Tuesday, March 17, 2020. ...</p> <p>DOR team members are continuing to provide customer service by phone and email, Monday through Friday, 8 a.m. – 4:30 p.m., local time. Customers have the following service options:</p> <ul style="list-style-type: none"> - Call DOR’s individual customer service line at 317-232-2240. - Call a specific District Office—contact information can be found on DOR’s website at dor.in.gov/3390.htm. - Call DOR’s Motor Carrier Services at 317-615-7200. - Contact a specific DOR business unit using a list of phone numbers and email addresses available at dor.in.gov/3325.htm. - Email DOR using the online form at dor.in.gov/3392.htm. <p>Additionally, customers can visit DOR's website at dor.in.gov/4331.htm to take advantage of online services available.</p> <p>DOR continues to monitor the Internal Revenue Service (IRS) regarding possible changes to filing and payment due dates, and is prepared to follow suit. Those decisions will be shared as soon as they are made.</p> <p>Any changes to this guidance, additional modifications to normal operations or changes to tax filing and payment deadlines will be posted on DOR’s website, as well as DOR’s social media accounts.</p>

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	<p>would not extend to protests of assessments or refund denial matters.); and The Federal POA was executed on or before March 6, 2020. [the date Governor Holcomb issued Executive Order 20-02, decreeing a public health emergency]. The Indiana Department of Revenue 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: 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. If the person remains in Indiana after the temporary remote work requirement has ended, nexus may be established for that employer. 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. Individual estimated payments originally due on June 15, 2020, are now due on or before July 15, 2020. The deadline</p>	<p>Suspending all in-person field audit work and working collaboratively with all entities currently under audit via correspondence and teleconference to meet statutory requirements.</p> <p>Suspending the non-filer desk audit letter distributions.</p> <p>Modifying desk audit record verification requirements (including Schedule C expense verification).</p> <p>Suspending all in-person protest hearings.</p> <p>Extending the current 60-day legal protest window an additional 60 days for a total of 120 days.</p> <p>Extending the current 30-day protest rehearing window an additional 60 days for a total of 90 days.</p> <p>Adjusting all legal protest final decisions to delay triggering of downstream statutes of limitation.</p> <p>Allowing the use of a valid/current Federal Power of Attorney form in lieu of Indiana’s State Power of Attorney forms in certain circumstances.</p> <p>Eliminating all possible remaining requirements for wet signatures.”</p> <p>DOR blog on due dates (5/13/20)</p> <p>“Below are additional extended Indiana deadlines:</p> <ul style="list-style-type: none"> • Individual estimated payments originally due on June 15, 2020, are now due on or before July 15, 2020. • The deadline for filing a claim for refund of income tax set to expire between April 1 and July 14, 2020, is now extended to July 15, 2020 (including refunds of withholding or estimated tax paid in 2016). • Corporate estimated payments due on April 20, May 20 or June 22, 2020, are now due on or before July 15, 2020. • 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.” <p>Indiana DOR Press Release on additional filing and payment extensions (5/11/20)</p> <p><u>“DOR Announces Additional Filing and Payment Extensions</u> <i>Individuals and corporations benefit from extended due dates</i></p> <p>INDIANAPOLIS – The Indiana Department of Revenue (DOR) announces additional extensions for the filing and payment of certain individual and corporate tax returns to provide further relief during the</p>	<p>DOR advises all customers to follow the Indiana State Department of Health (ISDH) and Centers for Disease Control (CDC) guidelines. Their websites contain extremely valuable information and guidance.</p> <p>Bulletin announcement (3/16/20)</p>

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	<p>for filing a claim for refund of income tax set to expire between April 1 and July 14, 2020, is now extended to July 15, 2020 (including refunds of withholding or estimated tax paid in 2016). Corporate estimated payments due on April 20, May 20 or June 22, 2020, are now due on or before July 15, 2020. The corporate tax returns listed below 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.)</p> <p>(Filing, Payment & Registration Extensions)</p> <p>Extending certain individual and corporate filing and payment deadlines.</p> <p>Extending certain motor carrier permitting, registration and International Fuel Tax Agreement (IFTA) filing and payment requirements.</p> <p>Extending expiring Registered Retail Merchant Certificates (RRMC) to June 30, 2020.</p> <p>Implementing case-specific penalty adjustments for late filing and payments.</p> <p>Expedited Refund Processing</p> <p>Continuing all tax processing, ID protection, fraud detection and refund processing operations.</p> <p>Reallocating resources to accelerate certain refund case reviews and approvals.</p> <p>Debt Collection Relief</p> <p>Suspending the creation of most tax filing bills, new warrants and liens. Prior audit and legal bills will</p>	<p>COVID-19 health crisis. These extensions are in addition to the ones previously announced on March 19, 2020.</p> <p>In conjunction with the additional federal extensions provided by the Internal Revenue Service (IRS) under Notice 2020-23, DOR has extended the following Indiana deadlines:</p> <p>Individual estimated payments originally due on June 15, 2020, are now due on or before July 15, 2020.</p> <p>The deadline for filing a claim for refund of income tax set to expire between April 1 and July 14, 2020, is now extended to July 15, 2020 (including refunds of withholding or estimated tax paid in 2016).</p> <p>Corporate estimated payments due on April 20, May 20 or June 22, 2020, are now due on or before July 15, 2020.</p> <p>The corporate tax returns listed below 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.</p> <p>“Our team is constantly monitoring IRS actions and taking the steps required to help Hoosiers who may be experiencing difficulty during the COVID-19 pandemic,” stated DOR Commissioner Bob Grennes.</p> <p>DOR announced several other filing and payment deadline extensions in mid-March. All changes related to the COVID-19 pandemic can be found on DOR’s Coronavirus webpage at dor.in.gov/7078.htm.</p> <p>Customers with questions about individual income taxes may call DOR Customer Service at 317-232-2240. Customers with specific questions regarding corporate income taxes may call 317-232-0129. Customer Service is available to take calls Monday through Friday, 8 a.m. – 4:30 p.m., EST. Customers may also email DOR using the online form at dor.in.gov/3392.htm.” (5/11/20)</p> <p>Indiana DOR Website FAQs (5/4/20)</p> <p>DOR Press Release (4/17/20)</p> <p><u>“Business Tax Deadlines Remain Unchanged for Upcoming Months</u> <i>DOR clarifies deadlines for Hoosier Businesses</i></p> <p>INDIANAPOLIS – The Indiana Department of Revenue (DOR) has recently announced several tax filing and payment deadline extensions as a result of the COVID-19 pandemic, however, filing and payment requirements and dates for taxes collected by businesses remain unchanged.</p> <p>All recently announced extensions for state individual and corporate tax filing and payment deadlines are listed on DOR’s Coronavirus web page at dor.in.gov/7078.htm.</p> <p>Business taxes, including sales, withholding income, food and beverage, county innkeeper’s and heavy equipment rental excise tax remain due</p>	

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	<p>continue to be issued to protect statutes of limitation.</p> <p>Suspending creation of new sheriff and collection agency collection cases.</p> <p>Suspending outbound collection call activity to focus additional resources on assisting Hoosiers with payment support and other customer-care questions.</p> <p>Suspending creation of new levy and garnishment involuntary collection actions.</p> <p>Canceling current levy and garnishment involuntary collection actions.</p> <p>Offering installment payment plan agreements up to 60 months.</p> <p>Working with Hoosiers to modify existing installment payment agreements.</p> <p>Moving existing payment plan due dates to July 15, 2020, upon request.</p> <p>Suspending payment plan terminations for missed payments.</p> <p>Audit & Legal Protest Relief</p> <p>Suspending all in-person field audit work and working collaboratively with all entities currently under audit via correspondence and teleconference to meet statutory requirements.</p> <p>Suspending the non-filer desk audit letter distributions.</p> <p>Modifying desk audit record verification requirements (including Schedule C expense verification).</p> <p>Suspending all in-person protest hearings.</p> <p>Extending the current 60-day legal protest window an additional 60 days for a total of 120 days.</p>	<p>on the standard due dates as listed on DOR’s website at dor.in.gov/3344.htm. Interest and penalties will apply if filing and payment deadlines are missed and will not be automatically waived. Filing on time is critical. After completing the required filing, if a business owner is unable to make a scheduled payment, payment plans are available.....” (4/17/20)</p> <p><i>“COVID-19 FAQs (5/4/20) COVID-19 FAQs</i></p> <p><u>When are my business trust payments due? (RST, FAB, WH, CIT)</u> Business trust filings and payments remain due on their current monthly cycle due dates.</p> <p><u>My business is closed and I have no tax revenue to report, what do I need to do?</u> A return must be filed even when no tax is due unless the Indiana tax account has been closed using Form BC-100. If your business is closed temporarily and has no tax revenue for a filing period, you must file a return indicating \$0 for that period (\$0 return). If a business is permanently closed, an Indiana tax account is no longer needed. Please complete Form BC-100.</p> <p><u>Will I still get my tax refund/ Is DOR still processing returns?</u> Yes. All systems and operations are currently operating. DOR is currently processing individual tax returns resulting in refunds at normal speed (10 days electronically filed, 18 days paper-filed). You can check the status of your refund online or by calling 317-233-4018. DOR continues to maintain all operations at this time except for walk-in areas. Customers may still contact DOR via phone or email.</p> <p><u>When are estimated payments due for filers who file on a calendar year basis?</u> As a result of the extensions for estimated payments, for Individual and Corporate filers who file on a calendar year basis this means that the 1st estimated payment, normally due in April, will now be due after the 2nd estimated payment which remains due in June.</p> <p><u>Will filing and payment deadlines for merchant collected taxes be extended (e.g. sales, FAB, CIT, withholding taxes)?</u> Due dates for sales tax, withholding and all other taxes collected by merchants have not been extended. All filing and payment deadlines and rules remain in effect.</p> <p><u>What do I do if I don’t have a power of attorney on file with my client in the state of Indiana, but do have a Federal power of attorney?</u></p>	

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	<p>Extending the current 30-day protest rehearing window an additional 60 days for a total of 90 days.</p> <p>Adjusting all legal protest final decisions to delay triggering of downstream statutes of limitation.</p> <p>Allowing the use of a valid/current Federal Power of Attorney form in lieu of Indiana’s State Power of Attorney forms in certain circumstances.</p> <p>Eliminating all possible remaining requirements for wet signatures.</p> <p>Hardship & Offer-In-Comprise (OIC) Support</p> <p>Relaxing certain record submission requirements for new case creation.</p> <p>Extending the time frame for record submission on all pending hardship cases until July 31, 2020.</p> <p>Extending new hardship and OIC case processing deadlines.</p> <p>Supporting all requests to adjust payment plan terms.)</p> <p>(In response to the new remote work requirements associated with the COVID-19 pandemic, the Indiana Department of Revenue 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. The temporary protections provided under this guidance will extend for periods of time where:</p> <ol style="list-style-type: none"> there is an official work from home order issued by an 	<p>Due to the COVID-19 outbreak, Indiana DOR will accept a Federal power of attorney (POA) to serve temporarily as the Indiana POA until further notice in certain circumstances:</p> <ul style="list-style-type: none"> The tax/form type on the Federal POA matches or is similar to the Indiana tax/form for which the person seeks to represent the client; The requested representation is only for non-legal matters. (Any temporary acceptance of the Federal POA would not extend to protests of assessments or refund denial matters.); and The Federal POA was executed on or before March 6, 2020. [the date Governor Holcomb issued Executive Order 20-02, decreeing a public health emergency] <p><u>If my employees are working from home during the COVID-19 crisis, does that modify my company’s nexus determination?</u></p> <p>In response to the new remote work requirements associated with the COVID-19 pandemic, the Indiana Department of Revenue 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> <ol 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. 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.” (5/4/20 updated, originally posted 4/16/20)</p> <p>Indiana DOR press release (4/6/20)</p> <p><i>“Indiana DOR Waiving Tax on Donated COVID-19 Supplies Waiver includes medical supplies, food, cleaning supplies and other items</i></p> <p>The Indiana Department of Revenue (DOR) is taking steps to encourage</p>	

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	<p>applicable federal, state or local government unit, or</p> <p>2. 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> <p>If the person remains in Indiana after the temporary remote work requirement has ended, nexus may be established for that employer. 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> <p>(Property taxes extended from April 1 to June 30. The waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property taxpayers.)</p> <p>(Manufacturers making donations of medicine, medical supplies or other eligible items to fight the COVID-19 pandemic in Indiana will not incur a use tax obligation for those donations; and Groups or organizations making donations of medicine, medical supplies or other goods will not incur a use tax obligation for those donations if sales tax was not paid when receiving the item. Eligible items for the COVID-19 use tax waiver include, but are not limited to:</p>	<p>the donation of medical supplies and other goods to help fight the COVID-19 pandemic.</p> <p>On March 6, 2020, Governor Eric Holcomb issued <u>Executive Order 20-02</u>, declaring a public health disaster emergency in Indiana due to the coronavirus (COVID-19). Later, on March 19, 2020, Gov. Holcomb issued <u>Executive Order 20-05</u> to provide the following tax incentives for COVID-19 donations:</p> <p>Manufacturers making donations of medicine, medical supplies or other eligible items to fight the COVID-19 pandemic in Indiana will not incur a use tax obligation for those donations; and</p> <p>Groups or organizations making donations of medicine, medical supplies or other goods will not incur a use tax obligation for those donations if sales tax was not paid when receiving the item.</p> <p>“Gov. Holcomb is inspiring us all to do everything we can to help Hoosiers during this medical emergency,” said DOR Commissioner Bob Grennes. “Waiving use tax for COVID-19 supplies will empower more companies and organizations to help Hoosiers battle the spread of COVID-19.”</p> <p>Use tax typically applies to retail transactions when items are not subject to sales tax at the time of purchase. Eligible items for the COVID-19 use tax waiver include, but are not limited to:</p> <p>Medicine</p> <p>Medical supplies (such as personal protective equipment, ventilators and dialysis machines)</p> <p>Food donated to food banks or other charities helping feed those in need because of the COVID-19 crisis.</p> <p>Clothing, bedding or personal care products donated to homeless shelters or other charities helping those displaced or in jeopardy because of the COVID-19 crisis.</p> <p>Soaps, sanitizers, disinfectants, detergents and other cleaning supplies to medical facilities and the charities mentioned above.</p> <p>Building supplies, beds and other materials used to construct and furnish field hospitals or other temporary medical facilities.</p> <p>Companies and organizations must get approval from DOR to use the COVID-19 waiver by emailing COVID19donations@dor.in.gov and providing the following information:</p> <p>Name of the donor.</p> <p>The donor’s Tax ID or Federal Employer Identification Number (FEIN).</p> <p>Identify if the donor is the manufacturer or purchaser of the donated items.</p> <p>A list of all items donated, including the cost or purchase price of the items.</p>	

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	<p>Medicine; Medical supplies (such as personal protective equipment, ventilators and dialysis machines); Food donated to food banks or other charities helping feed those in need because of the COVID-19 crisis; Clothing, bedding or personal care products donated to homeless shelters or other charities helping those displaced or in jeopardy because of the COVID-19 crisis; Soaps, sanitizers, disinfectants, detergents and other cleaning supplies to medical facilities and the charities mentioned above; Building supplies, beds and other materials used to construct and furnish field hospitals or other temporary medical facilities.)</p>	<p>The organization(s) receiving the listed items. A confirmation by the receiving organization(s) that the items have been or will be donated. Email confirmations are accepted.</p> <p>After reviewing the information, DOR will confirm if the donation has been approved for the waiver. If approved, the donor will not be required to report the use tax on their next sales and use tax return, their income tax return or a consumer use tax return. Eligible donations made prior to March 19, 2020, will be considered; however, donation of such items will not entitle the donor to a refund of any sales or use tax previously paid to DOR or to a vendor. Any changes to this guidance, additional modifications to normal operations or changes to tax filing and payment deadlines will be posted on <u>DOR's website</u>, as well as <u>DOR's social media accounts</u>.” (4/6/20)</p> <p>Governor <u>Executive Order 20-05</u> (3/19/20)</p> <p>“<u>Department of Revenue (IDOR)</u>:</p> <p>A. The Indiana Department of Revenue shall take such action as is necessary to ensure Indiana conforms to the relief provided by the United States Treasury Department and Internal Revenue Service under Notice 2020-17 by providing for an extension of time related to state income tax liabilities.</p> <p>B. Property taxes remain due on May 1 1, 2020, however counties are to waive penalties on payments made after May 1 1, 2020, for a period of 60 days. This waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property taxpayers.</p> <p>C. Subject to the approval of the IDOR, 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. Further, subject to the approval of the IDOR, 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. 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> <p>D. The IDOR may waive any penalties and interest that are directly related to taxes, estimated payments or other amounts due if the due date for the underlying tax, estimated payment or other amount due is extended in response to the COVID- 19 pandemic public health</p>	

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		<p>emergency, and such waiver shall continue for the duration of the extension.”</p> <p>DOR Press Release (3/31/20)</p> <p><i>“DOR Announces “Helping Hoosiers” COVID-19 Relief Services Supporting Hoosier Taxpayers During the Health Emergency</i></p> <p>Today, the Indiana Department of Revenue (DOR) outlined temporary taxpayer relief initiatives recently implemented to support Hoosiers during the statewide COVID-19 health emergency. DOR’s COVID-19 service enhancements include:</p> <p>Filing, Payment & Registration Extensions Extending certain individual and corporate filing and payment <u>deadlines</u>. Extending certain motor carrier permitting, registration and International Fuel Tax Agreement (IFTA) filing and payment <u>requirements</u>. Extending expiring Registered Retail Merchant Certificates (RRMC) to June 30, 2020. Implementing case-specific penalty adjustments for late filing and payments.</p> <p>Expedited Refund Processing Continuing all tax processing, ID protection, fraud detection and refund processing operations. Reallocating resources to accelerate certain refund case reviews and approvals.</p> <p>Debt Collection Relief Suspending the creation of most tax filing bills, new warrants and liens. Prior audit and legal bills will continue to be issued to protect statutes of limitation. Suspending creation of new sheriff and collection agency collection cases. Suspending outbound collection call activity to focus additional resources on assisting Hoosiers with payment support and other customer-care questions. Suspending creation of new levy and garnishment involuntary collection actions. Canceling current levy and garnishment involuntary collection actions. Offering installment payment plan agreements up to 60 months. Working with Hoosiers to modify existing installment payment agreements. Moving existing payment plan due dates to July 15, 2020, upon request.</p>	

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		<p>Suspending payment plan terminations for missed payments.</p> <p>Audit & Legal Protest Relief</p> <p>Suspending all in-person field audit work and working collaboratively with all entities currently under audit via correspondence and teleconference to meet statutory requirements.</p> <p>Suspending the non-filer desk audit letter distributions.</p> <p>Modifying desk audit record verification requirements (including Schedule C expense verification).</p> <p>Suspending all in-person protest hearings.</p> <p>Extending the current 60-day legal protest window an additional 60 days for a total of 120 days.</p> <p>Extending the current 30-day protest rehearing window an additional 60 days for a total of 90 days.</p> <p>Adjusting all legal protest final decisions to delay triggering of downstream statutes of limitation.</p> <p>Allowing the use of a valid/current Federal Power of Attorney form in lieu of Indiana’s State Power of Attorney forms in certain circumstances.</p> <p>Eliminating all possible remaining requirements for wet signatures.</p> <p>Hardship & Offer-In-Comprise (OIC) Support</p> <p>Relaxing certain record submission requirements for new case creation.</p> <p>Extending the time frame for record submission on all pending hardship cases until July 31, 2020.</p> <p>Extending new hardship and OIC case processing deadlines.</p> <p>Supporting all requests to adjust payment plan terms.</p> <p>Customer Service Options</p> <p>Except for in-person services, all tax processing systems and operations are operating smoothly. <u>Customer Service</u> team members are here to help via phone, correspondence, email and online services Monday through Friday 8 a.m. - 4:30 p.m. local time.</p> <p>...</p> <p>Governor <u>Executive Order</u> 20-12 (3/26/20)</p> <ul style="list-style-type: none"> - extends the filing deadline for Indiana property tax exemptions from April 1st to June 30th. Application for these property tax exemptions is generally accomplished by filing an Indiana Form 136. - provides for “[s]uspension of the deadline for submitting property tax exemption applications found under Ind. Code §§ 6-1.1-11-3 & 3.5 from April 1, 2020, until Tuesday, June 30, 2020.” <p>(No indication that the state intends to extend the general property tax return filing deadline (5/15).)</p> <p><u>Press Release</u> (3/19/20)</p>	

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		<p><i>“DOR Announces Filing and Payment Extensions To provide additional support for Hoosiers during the 2020 spring filing season</i></p> <p>INDIANAPOLIS – Today, Governor Eric Holcomb announced the Indiana Department of Revenue (DOR) is extending certain filing and payment deadlines to align with the Internal Revenue Service (IRS) and support Hoosiers during the COVID-19 health crisis.</p> <p>“Last night, the IRS announced tax payment extensions for individual and corporate returns. We understand that Hoosiers need that same relief and our teams are swiftly taking steps to make that happen,” commented DOR Commissioner Bob Grennes.</p> <p>“Since COVID-19 is impacting so many, in addition to the payment extensions announcement by the IRS, we are also extending the associated Indiana tax return filing deadlines.”</p> <p>Individual tax returns and payments, along with estimated payments originally due by April 15, 2020 are now due on or before July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40.</p> <p>Corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20 are now due on or before July 15, 2020. Those originally due on May 15, 2020, are now due on August 17, 2020. Returns included are the IT-20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP and URT-Q.</p> <p>All other tax return filings and payment due dates remain unchanged.</p> <p>If Hoosiers need additional time to file, they can request an extension. Instructions for those extensions can be found on DOR’s website. If an individual requests a federal extension, Indiana automatically extends the state deadline and there is no need to file anything additional.</p> <p><u>Executive Order 20-05</u>, signed March 19, provides that 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. The waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property taxpayers. (3/19/20)</p> <p><u>PRIOR Bulletin announcement</u> (3/16/20)</p>	
Iowa	Iowa DOR - ARC 5294C REVENUE DEPARTMENT[701] Notice of Intended Action Proposing rule making related to electronic and paper filings and	Iowa DOR - ARC 5294C REVENUE DEPARTMENT[701] Notice of Intended Action Proposing rule making related to electronic and paper filings and providing an opportunity for public comment (12/4/20)	News Release (3/18/20) “In response to COVID-19, the Iowa Department of Revenue is changing the way it helps taxpayers in need of assistance. Taxpayers with questions should call the taxpayer services phone line at 515-281-3114 or 1-800-367-3388 or email the

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	<p>providing an opportunity for public comment (12/4/20)</p> <p>IDR Releases New State Tax Guidance: Iowa Nonconformity CARES Act of 2020 (7/14/20)</p> <p>Iowa Nonconformity: Coronavirus Aid, Relief, and Economic Security Act of 2020 (6/2/20)</p> <p>Iowa DOR COVID-19 webpage with FAQs- Income Tax (5/29/20)</p> <p>Iowa DOR COVID-19 website with FAQs (4/9/20)</p> <p>Press Release of Governor signs additional state public health emergency declaration (3/20/20):</p> <p>Press Release on extended filing and payment (3/19/20)</p> <p>Press Release on extended withholding deposits (3/19/20)</p> <p>Order 2020-01 Granting Certain Extensions Under Iowa Code Section 421.17(30) Due to Proclamation of Disaster Emergency (3/19/20)</p> <p>(July 31 deadline – for return filing and payment due 3/19-7/31 – individual, composite, fiduciary, corporation, franchise tax, partnership, S corp, credit union – no late filing or underpayment penalties. Interest starting 8/1/20. Relief does not apply to estimated taxes. Relief includes fiscal year returns. The filing and payment extension applies to any tax return</p>	<p>Chapter 8, “Forms and Communications,” Iowa Administrative Code. Legal Authority for Rule Making This rule making is proposed under the authority provided in Iowa Code sections 17A.3, 421.14, 422.13, 422.14, 422.16, 422.36, 423.31, 450.53, 452A.60 and 453A.14. State or Federal Law Implemented This rule making implements, in whole or in part, Iowa Code sections 17A.3, 421.14, 422.13, 422.14, 422.16, 422.36, 423.31, 450.53, 452A.60 and 453A.14.</p> <p>Purpose and Summary The purpose of this proposed rule making is to move selected language related to electronic return filings in general from Chapter 7 to Chapter 8. Chapter 8 is a more appropriate location for this information. The amendment to rule 701—8.2(17A,421) expands options for signatures on paper filings to include copies and facsimiles of signatures.</p> <p>Fiscal Impact This rule making has no fiscal impact to the State of Iowa. Jobs Impact After analysis and review of this rule making, no impact on jobs has been found.</p> <p>Waivers Any person who believes that the application of the discretionary provisions of this rule making would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to rule 701—7.28(17A).</p> <p>Public Comment Any interested person may submit written comments concerning this proposed rule making. Written comments in response to this rule making must be received by the Department no later than 4:30 p.m. on December 22, 2020. Comments should be directed to: Clara Wulfsen Department of Revenue Hoover State Office Building P.O. Box 10457 Des Moines, Iowa Phone: 515.322.2900 Email: clara.wulfsen@iowa.gov 1 ...</p> <p>Emergency Rule Making Adopted by Reference This proposed rule making is also published herein as an Adopted and Filed Emergency rule making (see ARC 5291C, IAB 12/2/20). The purpose of this Notice of Intended Action is to solicit public comment on that emergency rule making, whose subject matter is hereby adopted by reference.” (12/4/20)</p> <p>The Iowa Department of Revenue has issued guidance addressing the State’s conformity to provisions of the CARES Act as well as its treatment of GILTI and FDII. (8/2/20)</p> <p>IDR Releases New State Tax Guidance: Iowa Nonconformity CARES Act of 2020 (7/14/20)</p> <p>Iowa Nonconformity: Coronavirus Aid, Relief, & Economic Security (CARES) Act of 2020</p> <p>The Department has published guidance describing Iowa's nonconformity with provisions of the CARES Act of 2020 that</p>	<p>Department at idr@iowa.gov, rather than visiting the Department in the Hoover Building at the Iowa Capitol Complex in Des Moines.</p> <p>Additionally, the Department anticipates the possibility that the Internal Revenue Service (IRS) will delay certain due dates. If and when this occurs, the Department plans to change its deadlines.</p> <p>The Iowa Property Assessment Appeal Board (PAAB) can be reached by email at paab@iowa.gov or by phone at 515-725-0338.”</p> <p>Legislature: The Senate adjourned at 11:45 p.m. until 10:00 a.m. on Wednesday, April 15, or as otherwise deemed necessary by the Legislative Council. The House adjourned at 12:12 AM until the appropriate time to reconvene.</p>

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	<p>and associated tax payment listed in Order 2020-01 with a due date on or after March 19, 2020, but before July 31, 2020. The filing and payment extension does not apply to estimated tax payments. A calendar-year filer's 1st quarter and 2nd quarter 2020 estimated payments are due on April 30, 2020, and June 30, 2020, respectively. Estimated taxes were specifically excluded from the relief in Order 2020-01. The estimated tax underpayment penalty relief provided in Order 2020-03 only applies to certain estimated tax installments due for tax years that begin in 2020. For example, 2019 estimated tax payments for calendar year filers were due in four installments (e.g. April 30, June 30, September 30, January 31, 2020) and these penalties are imposed for failure to make adequate estimated payments on time. Those estimated payments are not covered by these Orders. Penalties calculated on the 2019 IA 2210, 2210F, or 2210S (individuals) or 2019 IA 2220 (corporations and financial institutions subject to franchise tax) still must be paid with the Iowa return. The same outcome would apply to fiscal-year filers for tax years that began in 2018 or 2019 with due dates that fall within the period covered by Order 2020-01. Because estimated payments were specifically excluded from Order 2020-01, underpayment penalties due on required payments during the period covered by that order and those returns will still apply. Previously extended tax returns that</p>	<p>commonly affect income taxes for individuals and businesses for tax years beginning in calendar year 2018 or 2019. Iowa generally conforms with federal tax changes, to the extent they affect Iowa income taxes, for tax years beginning on or after January 1, 2020.</p> <p><u>Iowa Nonconformity: Coronavirus Aid, Relief, and Economic Security Act of 2020</u> (6/2/20)</p> <p>Iowa has not conformed with any of these federal tax changes to the extent they apply to any tax year beginning prior to January 1, 2020. The relevant retroactive tax provisions are identified below. The Department is developing nonconformity guidance for release in the near future that will include a detailed description of these provisions and instructions for how to report these differences on Iowa returns.</p> <p>Also, note that these CARES Act nonconformity issues for tax years 2018 and 2019 are in addition to other retroactive nonconformity issues resulting from the Taxpayer Certainty and Disaster Relief Act of 2019, enacted on December 20, 2019. The Department has already issued nonconformity guidance on that Act, which is available on the <u>Iowa Nonconformity: Taxpayer Certainty and Disaster Tax Relief Act of 2019</u> page.</p> <p>If Iowa's conformity with these or other provisions is changed in the future by the Iowa General Assembly, which is set to reconvene on June 3, 2020, the Department will issue guidance related to those changes. Iowa generally conforms with tax provisions of the CARES Act to the extent they affect Iowa income taxes for tax years beginning on or after January 1, 2020.</p> <p><i>Retroactive provisions of the CARES Act with which Iowa does not conform:</i></p> <p><u>Paycheck Protection Program (PPP) under the CARES Act.</u> Section 1102 of the CARES Act establishes a loan program for qualifying small businesses to incentivize such businesses to keep workers on payroll despite possible financial strain due to the COVID-19 pandemic. Under the PPP, loans may be forgiven if the funds are used as permitted under the CARES Act. A taxpayer's PPP loan that is forgiven and properly excluded from federal gross income under section 1106 of the CARES Act in a tax year beginning on or after January 1, 2020, will also qualify for exclusion from income for Iowa tax purposes. However, Iowa is not conformed with section 1106 of the CARES Act for tax years beginning prior to January 1, 2020. If a taxpayer receives PPP loan forgiveness for a tax year beginning prior to January 1, 2020, that discharge of indebtedness may be considered income for Iowa tax</p>	

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	<p>have an extended due date on or after March 19, 2020, but before July 31, 2020, benefit from the filing extension to July 31, 2020. Note, however, that under Iowa law an automatic extension only extends the time to file a return, not to pay the tax. Therefore, taxpayers with tax due prior to March 19, 2020 may accrue interest on the balance of unpaid tax. The suspension of interest only applies to interest that accrues between March 19, 2020, and July 31, 2020. Order 2020-03 allows taxpayers to use their 2018 income tax liability (or 110% of their 2018 liability for high income taxpayers) to compute safe harbor estimates for 2020 estimated tax installment payments with a due date on or after April 30, 2020, and before July 31, 2020. For most individuals, this additional relief will apply to their 1st and 2nd quarter estimates for tax year 2020 due on or before April 30, 2020, and June 30, 2020. A taxpayer will not be subject to penalties for underpayment of estimated tax with respect to both installments due on April 30, 2020, and June 30, 2020, if the individual pays the following amounts for each installment payment:</p> <p>27.5% of their 2018 Iowa tax liability for a taxpayer whose 2018 federal adjusted gross income (as adjusted for any Iowa decoupling including bonus depreciation/section 179 adjustment) is greater than \$150,000, or greater than \$75,000 for a married filing separate taxpayer; or</p>	<p>purposes, unless the income qualifies for exclusion under another applicable provision of federal or Iowa law.</p> <p>Modification of Limitation on Losses for Taxpayers Other than Corporations (Excess Business Losses) under the CARES Act. Section 2304 of the CARES Act temporarily suspended the excess business loss limitation under Internal Revenue Code (IRC) section 461(l) for tax years 2018 through 2020. Iowa was not conformed with the excess business loss limitation for tax year 2018, so the temporary suspension of the excess business loss limitation in the CARES Act should have no effect on the calculation of net income on 2018 Iowa income tax returns. For tax year 2019, the excess business loss limitation will apply for Iowa tax purposes, even though the limitation does not apply for federal purposes.</p> <p>Modification of Limitation on Business Interest under the CARES Act. Section 2306 of the CARES Act makes several changes to the limitation on the deduction of business interest under IRC section 163(j). In relevant part, the provision increases, at the election of the taxpayer, the percentage of a taxpayer's adjusted taxable income (ATI) used in calculating the deduction limitation from 30% to 50% for tax years 2019 and 2020. The provision provides that the ATI increase does not apply to partnerships in tax year 2019, and instead includes special rules that ultimately affect a partner's business interest limitation calculation beginning in tax year 2020. Iowa is not conformed with this change to the extent it applies retroactively to tax year 2019. Specifically, the ATI percentage used in calculating the deduction limitation is 30% for Iowa tax purposes in tax year 2019, even though many taxpayers have the option to use 50% for federal purposes.</p> <p>Depreciation of Qualified Improvement Property (QIP) under the CARES Act. Section 2307 of the CARES Act provides that qualified improvement property, as defined under section 168(e)(6) of the IRC, placed in service after December 31, 2017, may be classified as 15-year MACRS property for federal depreciation purposes and is assigned a class life of 20 years for ADS purposes. Iowa does not conform to this treatment for tax years 2016 through 2019, and instead treats qualified improvement property placed in service during those tax years as 39-year property. Bonus depreciation under IRC section 168(k) is not allowed for Iowa tax purposes for any tax year.</p> <p>Iowa generally conforms with tax provisions of the CARES Act to the extent they affect Iowa income taxes for tax years beginning on or after January 1, 2020. (7/14/20)</p> <p>Iowa DOR COVID-19 webpage with FAQs- Income Tax (5/29/20)</p>	

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	<p>25% of their 2018 Iowa tax liability for any other taxpayer. As a result, for taxpayers who computed their tax year 2019 safe harbor estimates using their 2018 tax liability, and had no change in their withholding since 2019, their 1st and 2nd quarter safe harbor estimated payments for tax year 2020 will match their tax year 2019 required quarterly estimated payment. However, any taxpayer who takes advantage of the underpayment penalty relief provided in Order 2020-03 must add the remaining amount due for these installments to their next installment due on or after July 31, 2020. For most individuals, this will increase the required 3rd quarter estimate due September 30, 2020. Failure to pay the increased required installment by the taxpayer's first due date on or after July 31, 2020, will be considered an underpayment of estimated taxes for the installment. The relief granted in Order 2020-03 is available to any taxpayer required to make a tax year 2020 estimated income tax payment on or after April 30, 2020, but before July 31, 2020. If an overpaid an installment, the overpayment will be carried to the next installment due. The underpayment of estimated tax penalty is calculated separately for each quarter. To avoid penalties, the taxpayer must timely pay at least 25% (or 27.5% for a high income taxpayer) of the 2018 income tax liability with the 1st quarter income tax estimate and by the due date of the 2nd quarter installment, the</p>	<p>“If my business receives a federal Paycheck Protection Program (PPP) loan that is later forgiven and excluded from gross income for federal income tax purposes under section 1106 of the federal CARES Act, will that income tax exclusion also apply for Iowa income tax purposes?”</p> <p>A taxpayer’s PPP loan that is forgiven and properly excluded from federal gross income under section 1106 of the federal CARES Act in a tax year beginning on or after January 1, 2020, will also qualify for exclusion from income for Iowa tax purposes. However, Iowa is not conformed with section 1106 of the federal CARES Act for tax years beginning prior to January 1, 2020. If a taxpayer receives PPP loan forgiveness for a tax year beginning prior to January 1, 2020, that discharge of indebtedness may be considered income for Iowa tax purposes, unless the income qualifies for exclusion under another applicable provision of federal or Iowa law. The Department of Revenue will provide additional guidance on this topic in the future if necessary.</p> <p>Will the federal COVID-19 economic impact payments be taxable in Iowa?</p> <p>No. The COVID-19 economic impact payments authorized in section 2201 of the federal CARES Act, whether in the form of a rebate or a refundable tax credit, will not be included in Iowa taxable income or added back as part of an individual’s reportable federal income tax refund for Iowa individual income tax purposes.</p> <p>Will the presence of employees temporarily telecommuting from within Iowa solely as a result of states of emergency declared in response to COVID-19 establish Iowa income tax nexus for a business that does not otherwise have nexus in this state?</p> <p>No. The Iowa corporate income tax is imposed on all corporations “doing business” within the state or deriving income from sources within Iowa. Business entities that do not owe taxes but which are “doing business” in the state are required to file Iowa returns. The term “doing business” is used in a comprehensive sense and includes all activities or any transactions for the purpose of financial or pecuniary gain or profit. Having employees working within the state of Iowa meets the definition of “doing business” in Iowa and subjects a company to the Iowa corporate income tax, unless the business qualifies for the protections of Public Law 86-272.</p> <p>However, in light of the unusual circumstances presented by the COVID-19 pandemic in which workers are required or strongly encouraged by state and federal governments to remain at home and limit social contact, the Department does not believe that the presence of employees who normally work outside of Iowa, but who are now working remotely from within the state solely as a result of the COVID-</p>	

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	<p>taxpayer must pay at least 50% (or 55% for a high income taxpayer) of the 2018 income tax liability, if the relief granted in Order 2020-03 is utilized. Individuals may be able to reduce or eliminate the amount of one or more of your required installments by using the annualized income installment method calculated on the IA 2210 Schedule AI. Individuals who cannot pay quarterly estimates may apply to the Department for a waiver of underpayment penalty. Deadlines for the IA 1041 Fiduciary Income Tax Return filed by estates and trusts are extended by the Order, but the Order does not extend payment and filing deadlines related to the IA 706 Inheritance Tax Return. The regular deadline for paying Iowa inheritance tax reported on an IA 706 is the last day of the 9th month following the death of the decedent. A taxpayer's PPP loan that is forgiven and properly excluded from federal gross income under section 1106 of the federal CARES Act in a tax year beginning on or after January 1, 2020, will also qualify for exclusion from income for Iowa tax purposes. The COVID-19 economic impact payments authorized in section 2201 of the federal CARES Act, whether in the form of a rebate or a refundable tax credit, will not be included in Iowa taxable income or added back as part of an individual's reportable federal income tax refund for Iowa individual income tax purposes. The Department does not believe that the presence of employees who</p>	<p>19 pandemic state of emergency represents the same type of business activity on the part of the employer contemplated by the law. Therefore, while Iowa's state of emergency in response to COVID-19, or similar declared state of emergency in the state where the 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. 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>The position contained in this document only applies to states of emergency declared in response to COVID-19. This position does not extend to other facts and circumstances.</p> <p>Will Iowa individual income tax filing and withholding requirements change as a result of temporary telecommuting due to COVID-19?</p> <p>No, Iowa individual income tax and withholding requirements have not been modified by the COVID-19 pandemic.</p> <p>Compensation for personal services rendered within the state of Iowa is subject to Iowa income tax, unless that income is exempted by a specific provision of Iowa law. Generally, an employer maintaining an office or transacting business within this state is required to withhold for employees.</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> <p>Note, however, that Iowa has a reciprocal agreement with the state of Illinois. This agreement provides that any wages or salary made by an Iowa resident working in Illinois is taxable only to Iowa and not to Illinois, and that any wages or salary made by an Illinois resident working in Iowa is taxable only to Illinois and not to Iowa. This may eliminate or reduce wage sourcing issues with respect to these individuals. View more information on this Iowa-Illinois Reciprocal Agreement." (5/29/20)</p> <p>Iowa DOR COVID-19 website with FAQs (4/9/20)</p>	

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	<p>normally work outside of Iowa, but who are now working remotely from within the state solely as a result of the COVID-19 pandemic state of emergency represents the same type of business activity on the part of the employer contemplated by the law. Therefore, while Iowa’s state of emergency in response to COVID-19, or similar declared state of emergency in the state where the 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. 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. Iowa individual income tax and withholding requirements have not been modified by the COVID-19 pandemic. 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</p>	<p>“On March 19, 2020, the Director of the Department of Revenue issued Order 2020-01 granting certain filing and payment extensions pursuant to Iowa Code section 421.17(30) following the Governor’s Proclamation of Disaster Emergency in response to the recent outbreak of the COVID-19 virus.</p> <p>IDR Orders & News Releases</p> <ul style="list-style-type: none"> • Iowa Issues Order related to Estimated Tax Payments (April 9, 2020) • Order 2020-03: Granting Certain Penalty Relief Under Iowa Code Section 421.17(30) (April 9, 2020) • Iowa Small Business Relief Tax Deferral Program still accepting applications (April 8, 2020) • Order 2020-02: Granting Certain Extensions Under Iowa Code Section 441.37(1)(a)(1) (April 2, 2020) • Order 2020-01: Granting Certain Extensions Under Iowa Code Section 421.17(30) (March 19, 2020) • Iowa to extend filing and payment deadline for income tax and other tax types (March 19, 2020) • Iowa to extend income tax withholding deposit due date (March 19, 2020) • News from the Iowa Department of Revenue - Appeals Operations (March 18, 2020) • News from the Iowa Department of Revenue (March 18, 2020) <p>Iowa Small Business Relief Program <i>The Iowa Department of Revenue is still accepting applications for the Small Business Relief Tax Deferral.</i> The Iowa Department of Revenue (IDR), Iowa Economic Development Authority (IEDA), and the Governor's Office partnered to provide a small business relief program to businesses impacted by the COVID-19 pandemic. While the IEDA deadline for a small business relief grant has expired, IDR will continue receiving applications from businesses requesting a tax deferral. Complete and submit a Small Business Relief Tax Deferral application to request deferral. Additional details are available within the <i>Frequently Asked Questions</i> below.</p> <p>Frequently Asked Questions This guidance document is intended to answer frequently asked questions from taxpayers relating to these recent events. This page will be updated periodically as questions are received by the Department, so please consult this page regularly before contacting the Department. Additional information from other state agencies and the Governor’s Office can be found at coronavirus.iowa.gov/.</p>	

[or their Iowa income tax return filing requirement.](#) [Iowa Nonconformity: Coronavirus Aid, Relief, & Economic Security \(CARES\) Act of 2020](#) - The Department has published guidance describing Iowa's nonconformity with provisions of the CARES Act of 2020 that commonly affect income taxes for individuals and businesses for tax years beginning in calendar year 2018 or 2019. Iowa generally conforms with federal tax changes, to the extent they affect Iowa income taxes, for tax years beginning on or after January 1, 2020. [A Retroactive provisions of the CARES Act with which Iowa does not conform:](#) [Paycheck Protection Program \(PPP\) under the CARES Act.](#) A taxpayer's PPP loan that is forgiven and properly excluded from federal gross income under section 1106 of the CARES Act in a tax year beginning on or after January 1, 2020, will also qualify for exclusion from income for Iowa tax purposes. However, Iowa is not conformed with section 1106 of the CARES Act for tax years beginning prior to January 1, 2020. If a taxpayer receives PPP loan forgiveness for a tax year beginning prior to January 1, 2020, that discharge of indebtedness may be considered income for Iowa tax purposes, unless the income qualifies for exclusion under another applicable provision of federal or Iowa law. [Modification of Limitation on Losses for Taxpayers Other than Corporations \(Excess Business Losses\) under the CARES Act](#) - Iowa was not

If you have a question that is not answered below, please submit your question through the [Request for Tax Guidance](#). The Department is monitoring the Request for Tax Guidance page daily to prioritize and get taxpayers the information they need as quickly as possible.

Iowa Small Business Relief Program

Who is eligible for the deferral and waiver of penalty and interest?

All sales tax and/or withholding tax permit holders can apply by filling out the [Small Business Relief Tax Deferral](#) application. Factors considered during application review: industry type; current standing with the Department; and, economic loss related to COVID-19.

What exactly does "tax deferral" mean?

If a tax deferral is granted by the Iowa Department of Revenue, a taxpayer will be given 60 days to pay their balance due for the applicable taxes. Penalties would be waived and interest would be waived for the first 60 days after the original due date. Interest would begin to accrue 61 days after the original due date on the original tax due.

What taxes are included in the deferral and waiver of penalty and interest?

Sales tax, including any consumer's use tax reported by a taxpayer on a sales tax return, and withholding tax are included. Retailer's use tax and consumer's use tax are not eligible.

Does this apply to returns or just payments due?

Returns and payments for sales and withholding, due between March 20, 2020 and April 30, 2020 are eligible.

When will I hear back from the Department?

The Department will contact you, either in writing or by phone, if a tax deferral was requested. Our goal is to respond to applications received within two weeks.

What if the 60-day deferral isn't sufficient?

If you need additional time to pay your balance due, please contact the Department to discuss payment arrangements.

What if I'm unable to make payments for more than one sales and/or withholding tax return? Do I need to request assistance for each return?

No. For example, if you were unable to pay the return due March 20, and you anticipate not being able to pay the return due April 30, both payments can be deferred now. Please indicate on your application what periods you are asking to be deferred.

Can I request a refund of the sales tax and/or withholding tax I already submitted to the Department?

No, the Department will not refund payments already remitted.

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	<p>conformed with the excess business loss limitation for tax year 2018, so the temporary suspension of the excess business loss limitation in the CARES Act should have no effect on the calculation of net income on 2018 Iowa income tax returns. For tax year 2019, the excess business</p>	<p>Property Tax</p> <p>On March 19, 2020, Governor Reynolds issued another Proclamation of Disaster Emergency temporarily suspending the imposition of penalty and interest on certain property tax payments.</p>	
	<p>loss limitation will apply for Iowa tax purposes, even though the limitation does not apply for federal purposes. Modification of Limitation on Business Interest under the CARES Act - Iowa is not conformed with this change to the extent it applies retroactively to tax year 2019. Specifically, the ATI percentage used in calculating the deduction limitation is 30% for Iowa tax purposes in tax year 2019, even though many taxpayers have the option to use 50% for federal purposes. Depreciation of Qualified Improvement Property (QIP) under the CARES Act - Iowa does not conform to this treatment for tax years 2016 through 2019, and instead treats qualified improvement property placed in service during those tax years as 39-year property. Bonus depreciation under IRC section 168(k) is not allowed for Iowa tax purposes for any tax year. Proposed rulemaking expands options for signatures on paper filings to include copies and facsimiles of signatures.</p> <hr/> <p>(Sales tax and/or withholding tax permit holders can apply for the Small Business Relief Tax Deferral. Factors considered during application review: industry type;</p>	<p>Are property tax payment deadlines extended?</p> <p>The Governor has issued a proclamation that waives penalty and interest that would have accrued if someone did not pay property tax by April 1, 2020. If someone doesn't pay by April 1, 2020, the person would still be technically "delinquent," he or she just wouldn't owe penalty and interest for the late payment. Treasurers will still have authority to send a delinquency notice if payment is not received ahead of April 1, 2020.</p> <p>Income Tax</p> <p>NOTE: If you need to cancel a scheduled Income Tax payment, view the <i>Need to cancel a Direct Debit payment?</i> instructions from Do You Owe Tax? Here Are Your Payment Options.</p> <p>Is the Department still processing tax refunds and rent reimbursements?</p> <p>Yes, so far the Department's operations have not been affected by the changes related to the Department's safety procedures. State income tax refunds currently are being processed at about the 30-day mark. Taxpayers can check the status of their refunds at the Department's website where's my refund page.</p> <p>Does the filing and payment extension affect the deadline for filing amended returns and requesting refunds for previous income tax years?</p> <p>No, the filing and payment extension only applies to affected returns with a due date on or after March 19, 2020, but before July 31, 2020. Under Iowa law, a claim for refund or credit must be filed within 3 years of the date the return became due, or within 1 year of the date the payment of tax was made, whichever is later. For example, a refund request related to tax previously paid with a 2016 individual income tax return filed on April 30, 2017, must be made on an amended individual income tax return no later than April 30, 2020, in order to be considered timely.</p>	

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	<p>current standing with the Department; and, economic loss related to COVID-19 – provides 60 days penalties and interest waived. Sales tax, including any consumer’s use tax reported by a taxpayer on a sales tax return, and withholding tax are included. Retailer’s use tax and consumer’s use tax are not eligible. Returns and payments for sales and withholding, due between March 20, 2020 and April 30, 2020 are eligible.)</p> <p>(Property tax - waives penalty and interest that would have accrued if someone did not pay property tax by April 1, 2020.)</p>	<p>The Order mentions estates and trusts, does the filing and payment extension affect IA 706 Inheritance Tax Returns?</p> <p>No. Deadlines for the IA 1041 Fiduciary Income Tax Return filed by estates and trusts are extended by the Order, but the Order does not extend payment and filing deadlines related to the IA 706 Inheritance Tax Return. The regular deadline for paying Iowa inheritance tax reported on an IA 706 is the last day of the 9th month following the death of the decedent.</p> <p>Does the filing and payment extension apply to taxpayers that file returns on a fiscal-year basis?</p> <p>Yes, the filing and payment extension applies to any tax return and associated tax payment listed in Order 2020-01 with a due date on or after March 19, 2020, but before July 31, 2020. The filing and payment extension does not apply to estimated tax payments. For information about estimated tax payments, see the <i>Estimated (Income Tax) Payments</i> section below.</p> <p>Does the due date extension apply to previously extended returns?</p> <p>Yes, previously extended tax returns that have an extended due date on or after March 19, 2020, but before July 31, 2020, benefit from the filing extension to July 31, 2020, granted in Order 2020-01. Note, however, that under Iowa law an automatic extension only extends the time to file a return, not to pay the tax. Therefore, taxpayers with tax due prior to March 19, 2020 (the start date of Order 2020-01) may accrue interest on the balance of unpaid tax. The suspension of interest provided in Order 2020-01 only applies to interest that accrues between March 19, 2020, and July 31, 2020. If you believe you were assessed interest on unpaid tax for the period covered by Order 2020-01, please contact the Department using the information provided on your Notice of Assessment.</p> <p>Example: Corporation XYZ’s 2018 tax year began on July 1, 2018, and ended June 30, 2019. Corporation XYZ paid 90% of the tax due with regard to its 2018 IA 1120 by the original filing deadline of October 31, 2019. Therefore, Corporation XYZ was automatically granted a 6-month extension, until April 30, 2020, to file its 2018 IA 1120 return. Because this April 30, 2020, extended deadline falls within the time period covered in the Order, and because the IA 1120 is a return listed in the Order, corporation XYZ has until July 31, 2020, to file its 2018 IA 1120. Interest is due on any remaining tax due with regard to its 2018 IA 1120 from November 1, 2019, until such time the tax is paid, except that interest is not due during the period covered by the Order (March 19, 2020, through July 31, 2020).</p>	

Can a taxpayer change the date of a scheduled IA 1040V payment setup for ACH payment by tax preparation software?

No. The taxpayer cannot change the date of a scheduled tax payment, but they can send an email to ldreft@iowa.gov and ask them to cancel the payment. To do this, the taxpayer must be specific about what they want to accomplish. For example, I wish to cancel the final 2019 individual income tax payment, in the amount of \$X,XXX. The taxpayers must include their name and the last 4 digits of their social security number.

If the taxpayer wishes to schedule a new payment they can accomplish this using [eFile & Pay](#), this option will be available for balance due payments April 24, 2020. Another option is to complete an IA 1040V payment voucher and mail this form, along with a check, to the address noted on the form by the extended due date.

eFile and Pay can also be used to pay estimated income tax payments. After enrolling users have the ability to review payment history or cancel scheduled payments. For more information visit [eFile & Pay](#).

Estimated (Income Tax) Payments

Does the filing and payment extension apply to required estimated income tax payments?

No.

Are income tax estimated payments still required to be made by their regular due date?

Yes. For example, a calendar-year filer's 1st quarter and 2nd quarter 2020 estimated payments are due on April 30, 2020, and June 30, 2020, respectively.

Does the penalty waiver provided in Order 2020-01 or the estimated tax underpayment penalty relief provided in Order 2020-03 apply to penalties for underpayment of tax year 2018 or 2019 estimated taxes (IA 2210 penalties) required to be paid with the return?

No. Estimated taxes were specifically excluded from the relief in Order 2020-01. The estimated tax underpayment penalty relief provided in Order 2020-03 only applies to certain estimated tax installments due for tax years that begin in 2020. For example, 2019 estimated tax payments for calendar year filers were due in four installments (e.g. April 30, June 30, September 30, January 31, 2020) and these penalties are imposed for failure to make adequate estimated payments on time. Those estimated payments are not covered by these Orders. Penalties calculated on the 2019 [IA 2210](#), [2210E](#), or [2210S](#) (individuals) or 2019 [IA 2220](#) (corporations and financial institutions subject to franchise tax) still must be paid with the Iowa return. The same outcome would apply to fiscal-year filers for tax years that began in 2018 or 2019 with due dates that fall within the period covered by Order 2020-01. Because estimated payments were specifically excluded from Order 2020-01,

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		<p>underpayment penalties due on required payments during the period covered by that order and those returns will still apply. See the appropriate forms for more details.</p> <p><i>Specific to Individuals</i></p> <p>What safe harbors from underpayment penalties are available to individuals under existing Iowa statute and rule for estimated payments for tax year 2020?</p> <p>There are a number of statutory and rule-based safe harbor protections from underpayment penalties available for individuals required to make estimated payments of tax under Iowa law for tax year 2020. Iowa determines underpayment of estimated tax for individuals in generally the same manner as provided under the Internal Revenue Code. Generally, taxpayers who will owe less than \$200 in tax after withholding for the taxable year will not face a penalty for underpayment of estimated tax. Individuals may also avoid an underpayment penalty if current year payments (estimated payments + withholding) made by the installment due dates equal or exceed one of the following:</p> <p>A. 100% of the individual’s 2019 Iowa tax liability, or 110% for high income taxpayers. A high income taxpayer includes any taxpayer whose 2019 federal adjusted gross income (as adjusted for any Iowa decoupling including bonus depreciation/section 179 adjustment) is greater than \$150,000 (\$75,000 for married filing separate federal returns).</p> <p>B. 90% of the tax liability on the taxpayer’s 2020 income or annualized income as determined on form IA 2210 and IA 2210 Schedule AI.</p> <p>For more information on estimated income tax payments and underpayment penalties for individuals, see Estimated income Tax Payments and Iowa Administrative Code chapter 701—49. Also see below for additional relief from certain 2020 estimated income tax underpayment penalties granted in Order 2020-03.</p> <p>Has the Department granted any additional underpayment penalty relief for tax year 2020, because I intend to rely on my 2019 tax liability for computing my safe harbor estimates for tax year 2020, but my 2019 tax return will not be complete until the extended Iowa filing deadline of July 31, 2020?</p> <p>Yes. As explained below, Order 2020-03 allows taxpayers to use their 2018 income tax liability (or 110% of their 2018 liability for high income taxpayers) to compute safe harbor estimates for 2020 estimated tax installment payments with a due date on or after April 30, 2020, and before July 31, 2020. For most individuals, this additional relief will apply to their 1st and 2nd quarter estimates for tax year 2020 due on or before April 30, 2020, and June 30, 2020.</p>	

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		<p>A taxpayer will not be subject to penalties for underpayment of estimated tax with respect to both installments due on April 30, 2020, and June 30, 2020, if the individual pays the following amounts for each installment payment:</p> <ul style="list-style-type: none"> 27.5% of their 2018 Iowa tax liability for a taxpayer whose 2018 federal adjusted gross income (as adjusted for any Iowa decoupling including bonus depreciation/section 179 adjustment) is greater than \$150,000, or greater than \$75,000 for a married filing separate taxpayer; or 25% of their 2018 Iowa tax liability for any other taxpayer. <p>As a result, for taxpayers who computed their tax year 2019 safe harbor estimates using their 2018 tax liability, and had no change in their withholding since 2019, their 1st and 2nd quarter safe harbor estimated payments for tax year 2020 will match their tax year 2019 required quarterly estimated payment.</p> <p>However, any taxpayer who takes advantage of the underpayment penalty relief provided in Order 2020-03 must add the remaining amount due for these installments to their next installment due on or after July 31, 2020. For most individuals, this will increase the required 3rd quarter estimate due September 30, 2020. Failure to pay the increased required installment by the taxpayer's first due date on or after July 31, 2020, will be considered an underpayment of estimated taxes for the installment.</p> <p>Example 1: Taxpayer A is an individual with a 2018 federal adjusted gross income as modified for Iowa purposes of \$100,000. Taxpayer A has no Iowa withholding from wages. Taxpayer A filed a 2018 IA 1040 Iowa Individual Income Tax Return that covered a period of 12 months, and showed a total tax due of \$5,000. Taxpayer A's 1st and 2nd installments of 2020 quarterly estimated tax are due on April 30, 2020, and June 30, 2020, respectively. Taxpayer A pays \$1,250 (i.e., $\\$5,000 \times 0.25$) in estimated tax on or before the April 30, 2020 due date, and pays \$1,250 in estimated tax on or before June 30, 2020. As a result, Taxpayer A will not be subject to a penalty for underpayment of estimated tax for the 1st and 2nd quarter of 2020.</p> <p>Taxpayer A timely files a 2019 IA 1040 Iowa Individual Income Tax Return on July 31, 2020, showing a tax due of \$7,500, and computes 2020 safe harbor quarterly estimates of 1,875 (i.e., $\\$7,500 \times 0.25$) using Taxpayer A's 2019 Iowa return. The difference between these 2020 safe harbor estimates for the first two quarters ($\\$1,875 \times 2 = \\$3,750$) and the safe harbor payments Taxpayer A was required to pay pursuant to Order 2020-03 (\$2,500) must be added to Taxpayer A's 3rd quarter safe harbor estimated payment for 2020. In other words, Taxpayer A adds \$1,250 (i.e., $\\$3,750 - \\$2,500$) to the</p>	

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		<p>\$1,875 3rd quarter installment, and therefore must pay at least \$3,125 (i.e., \$1,250 + \$1,875) as a 3rd quarter estimate by September 30, 2020 in order to avoid an underpayment penalty for the 3rd quarter.</p> <p>Example 2: Taxpayer B is an individual with a 2018 federal adjusted gross income as modified for Iowa purposes of \$300,000. Taxpayer B filed a 2018 IA 1040 Iowa Individual Income Tax Return that covered a period of 12 months, and showed a total tax due of \$20,000. Taxpayer B also had a 2019 tax liability of \$25,000 on Taxpayer B's 2019 Iowa individual income tax return. Taxpayer B's 1st installment of 2020 quarterly estimated tax is due on April 30, 2020. Taxpayer B pays \$5,500 (i.e., \$20,000 × 0.275) in estimated tax on or before the April 30, 2020, due date. Taxpayer B's 2nd installment of 2020 quarterly estimated tax is due on June 30, 2020. Taxpayer B pays \$5,500 (i.e., \$20,000 × 0.275) in estimated tax on or before the June 30, 2020, due date. As a result, Taxpayer B will not be subject to a penalty for underpayment of estimated tax for the 1st and 2nd quarter of 2020. Taxpayer B's 3rd installment of 2020 quarterly estimated tax is due on September 30, 2020. Taxpayer B pays \$6,875 (i.e., \$25,000 × 0.275) in estimated tax on September 30, 2020. Taxpayer B is subject to an underpayment penalty for the 3rd installment payment because Taxpayer B did not pay the additional estimated tax required under Order 2020-03. To avoid underpayment penalty, Taxpayer B should have added to the 3rd installment payment the difference between the 1st and 2nd required installment payments required without regard to the relief provided in Order 2020-03 ($\\$6,875 \times 2 = \\$13,750$) less the 1st and 2nd required installment payments required to be made under Order 2020-03 ($\\$5,500 \times 2 = \\$11,000$). Thus, Taxpayer B should have paid at least \$9,625 by September 30, 2020 (i.e., $(\\$13,750 - \\$11,000) + \\$6,875$).</p> <p>Is the relief granted in Order 2020-03 available even if I file my 2019 Iowa income tax return prior to July 31, 2020?</p> <p>Yes, the relief granted in Order 2020-03 is available to any taxpayer required to make a tax year 2020 estimated income tax payment on or after April 30, 2020, but before July 31, 2020.</p> <p>What if I rely on the underpayment relief provided in Order 2020-03 in computing and paying my applicable safe harbor estimated payments for 2020, but my minimum estimated installment payments using the regular underpayment penalty exceptions are later determined to be lower when I complete my 2020 Iowa income tax return?</p> <p>You will be considered to have overpaid your installment and the overpayment will be carried to the next installment due. The</p>	

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		<p>underpayment penalty relief provided in Order 2020-03 is in addition to any existing underpayment penalty exceptions already provided by Iowa law.</p> <p>Does Order 2020-03 indicate that a taxpayer will not be assessed any estimated tax underpayment penalty if they pay 50% of the 2018 income tax liability with the 2nd installment?</p> <p>This is only true if the taxpayer also timely paid at least 25% (or 27.5% for a high income taxpayer) of the 2018 income tax liability with the 1st quarter income tax estimate. By the due date of the 2nd quarter installment the taxpayer must pay at least 50% (or 55% for a high income taxpayer) of the 2018 income tax liability, if the relief granted in Order 2020-03 is utilized. The underpayment of estimated tax penalty is calculated separately for each quarter.</p> <p>What relief is available if I believe my income for tax year 2020 will vary substantially between different quarters because of economic disruptions caused by COVID-19?</p> <p>Iowa law permits a taxpayer to compute estimated tax underpayment penalty using the annualized income installment method if your income varied during the year. You may be able to reduce or eliminate the amount of one or more of your required installments by using the annualized income installment method calculated on the IA 2210 Schedule AI.</p> <p>What if I cannot pay my quarterly estimates because of economic hardship caused by COVID-19?</p> <p>Individuals who cannot pay quarterly estimates may apply to the Department for a waiver of underpayment penalty. The penalty for underpayment of estimated tax may be waived in the following situations:</p> <ul style="list-style-type: none"> A. The underpayment was due to casualty, disaster, or other unusual circumstances, or B. The underpayment was made by an individual who retired after having attained age 62, or who became disabled in the tax year for which the estimated payment was due or in the preceding tax year, and the underpayment was due to reasonable cause and not due to willful neglect. To apply for a waiver from the estimated income tax underpayment penalty, use the Penalty Waiver Request, 78-629. <p>For more information on estimated income tax payments and underpayment penalties for individuals, see Estimated Income Tax Payments and Iowa Administrative Code Chapter 701—49.</p>	

Specific to Corporations and Financial Institutions

What safe harbors are available to corporations and financial institutions under Iowa statute and rule for estimated payments for tax year 2020?

There are a number of statutory and rule-based safe harbor protections available for corporations and financial institutions making estimated payments of tax under Iowa law for tax year 2020. Corporations and financial institutions may avoid a penalty for underpayment of estimated tax if certain requirements are met, but unlike individuals, Iowa law does not allow corporations and financial institutions to apply for the two underpayment penalty waiver provisions described under the question “What if I cannot pay my quarterly estimates because of economic hardship caused by COVID-19?”. For details on the corporations and financial institutions underpayment penalty exceptions, see Iowa Code section [422.89](#) and Iowa Administrative Code rules [701—56.5\(2\)](#) (corporations) and [701—61.5\(2\)](#) (financial institutions).

Is any additional relief available to corporations and financial institutions required to make tax year 2020 estimated payments due prior to July 31?

Order 2020-03 allows taxpayers to use their 2018 income or franchise tax liability to compute safe harbor estimates for tax year 2020 installment payments with a due date on or after April 30, 2020, and before July 31, 2020. This relief is available to taxpayers that file on a calendar-year or fiscal-year basis, but it only applies to estimated payments due for a tax year beginning during calendar year 2020 (i.e. tax year 2020). However, any taxpayer who takes advantage of the underpayment penalty relief provided in Order 2020-03 must add the remaining amount due for these installments to their next installment due on or after July 31, 2020. Failure to pay the increased required installment by the taxpayer’s first due date on or after July 31, 2020, will be considered an underpayment of estimated taxes for the installment.

Pursuant to Order 2020-03, corporations or financial institutions who filed a 2018 Iowa income tax return that covered a period of 12 months and showed an Iowa tax liability will not be subject to penalties for underpayment of estimated tax for tax year 2020 quarterly estimated payments with a due date on or after April 30, 2020, and before July 31, 2020, if the taxpayer pays at least 25% of the 2018 Iowa tax liability for each 2020 installment due during that period.

Example 1: Corporation ABC, a calendar-year filer, filed a 2018 IA 1120 Iowa Corporate Income Tax Return with the Department showing a tax due of \$50,000.

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		<p>Corporation ABC's 1st installment of 2020 quarterly estimated tax is due on April 30, 2020. Corporation ABC pays \$12,500 (i.e., $\\$50,000 \times 0.25$) in estimated tax prior to the April 30, 2020 due date.</p> <p>Corporation ABC's 2nd installment of 2020 quarterly estimated tax is due on June 30, 2020. Corporation ABC makes another installment payment of \$12,500 in estimated tax prior to June 30, 2020. Corporation ABC will not be subject to a penalty for underpayment of estimated tax for the 1st and 2nd quarter of 2020.</p> <p>Corporation ABC timely files its 2019 IA 1120 Iowa Corporate Income Tax Return on July 31, 2020, showing a tax due of \$60,000, and computes 2020 safe harbor quarterly estimates of \$15,000 (i.e., $\\$60,000 \times 0.25$) using its 2019 Iowa return. The difference between these 2020 safe harbor estimates for the 1st two quarters ($\\$15,000 \times 2 = \\$30,000$) and the safe harbor payments it was required to pay pursuant to Order 2020-03 (\$25,000) must be added to its 3rd quarter safe harbor estimate payment for 2020. In other words, Corporation ABC adds \$5,000 (i.e., $\\$30,000 - \\$25,000$) to its \$15,000 3rd quarter installment, and therefore must pay at least \$20,000 (i.e., $\\$5,000 + \\$15,000$) as a 3rd quarter estimate by September 30, 2020 in order to avoid an underpayment penalty for the 3rd quarter.</p> <p>Example 2: Corporation XYZ, a calendar-year filer, filed a 2018 IA 1120 Iowa Corporate Income Tax Return with the Department showing a tax due of \$75,000. Corporation XYZ also had a 2019 tax liability of \$160,000 on the 2019 IA 1120 Iowa Corporate Income Tax Return.</p> <p>Corporation XYZ's 1st installment of 2020 quarterly estimated tax is due on April 30, 2020. Corporation XYZ pays \$18,750 (i.e., $\\$75,000 \times 0.25$) in estimated tax on or before the April 30, 2020 due date.</p> <p>Corporation XYZ's 2nd installment of 2020 quarterly estimated tax is due on June 30, 2020. Corporation XYZ pays \$18,750 (i.e., $\\$75,000 \times 0.25$) in estimated tax on or before the June 30, 2020 due date. As a result, Corporation XYZ will not be subject to a penalty for underpayment of estimated tax for the 1st and 2nd quarter of 2020.</p> <p>Corporation XYZ's 3rd installment of 2020 quarterly estimated tax is due on September 30, 2020. Corporation XYZ pays \$40,000 (i.e., $\\$160,000 \times 0.25$) in estimated tax on September 30, 2020.</p> <p>Corporation XYZ is subject to an underpayment penalty for the 3rd installment payment because Corporation XYZ did not pay the additional estimated tax required under Order 2020-03. To avoid underpayment penalty, Corporation XYZ should have added to the 3rd installment payment at least the difference between the 1st and 2nd required installment payments required without regard to the</p>	

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		<p>2018 safe harbor provisions relief provided in Order 2020-03 (\$40,000 x 2 = \$80,000) less the 1st and 2nd required installment tax payments required to be made under Order 2020-03 (\$18,750 x 2 = \$37,500). Thus, Corporation XYZ should have paid at least \$ 82,500 by September 30, 2020 (i.e., (\$80,000 – \$37,500) + \$40,000).</p> <p>Is the relief granted in Order 2020-03 available even if the taxpayer files its 2019 Iowa income or franchise tax return prior to July 31, 2020?</p> <p>Yes, the relief granted in Order 2020-03 is available to any taxpayer required to make a tax year 2020 estimated income or franchise tax payment on or after April 30, 2020, but before July 31, 2020.</p> <p>What if the taxpayer relies upon the underpayment relief provided in Order 2020-03 in computing and paying the applicable safe harbor estimated payments for 2020, but the minimum estimated installment payments using the regular underpayment penalty exceptions are later determined to be lower when the 2020 Iowa income or franchise tax return is completed?</p> <p>The taxpayer will be considered to have overpaid its installment and the overpayment will be carried to the next installment due. The underpayment penalty relief provided in Order 2020-03 is in addition to any existing underpayment penalty exceptions already provided by Iowa law.</p> <p>For a calendar-year filer that has two tax year 2020 installments covered by Order 2020-03, does the Order indicate that the taxpayer will not be assessed any estimated tax underpayment penalty if the taxpayer pays 50% of the 2018 income tax liability with the 2nd installment?</p> <p>This is only true if the taxpayer also timely paid at least 25% of the 2018 income or franchise tax liability with the 1st quarter income tax estimate. By the due date of the 2nd quarter installment, the taxpayer must pay at least 50% of the 2018 income or franchise tax liability, if the relief granted in Order 2020-03 is utilized. The underpayment of estimated tax penalty is calculated separately for each quarter.</p> <p>What relief is available if the taxpayer believes its income for tax year 2020 will vary substantially between different quarters because of economic disruptions caused by COVID-19?</p> <p>Iowa law permits a taxpayer to compute estimated tax underpayment penalty using the annualized income installment method if its income varied during the year. A taxpayer may be able to reduce or eliminate the amount of one or more of its required installments by using the annualized income installment method calculated on the IA 2220.</p>	

What if a taxpayer cannot pay its quarterly estimates because of economic hardship caused by COVID-19?

While the Department sympathizes with taxpayers' economic hardship caused by COVID-19, Iowa law does not allow corporations and financial institutions to apply for the two underpayment penalty waiver provisions described for individuals under "What if I cannot pay my quarterly estimates because of economic hardship caused by COVID-19?"

Sales and Use Tax

Have the sales and use tax due dates and payment dates been extended?

No, the Department has not extended any sales and use tax due date. The filing and payment due date for sales and use tax remain as normal. But, as described below, taxpayers can apply for relief on a case-by-case basis from March 24 through March 30.

Are there any options related to sales and use tax payments or filings?

The Iowa Department of Revenue worked with the Iowa Economic Development Authority (IEDA) and the Governor's Office to provide assistance to businesses impacted by COVID-19. From March 24 through March 31, IEDA accepted applications for small business relief grants as well as tax deferral. While the IEDA is no longer awarding grants, the Iowa Department of Revenue will continue receiving applications to grant tax deferral. Complete and submit a **Small Business Relief Tax Deferral** application to request deferral.

Submitting an application does not guarantee assistance. The Iowa Department of Revenue tax deferral request applies to deferring payment of tax, waiving penalty, and waiving interest for 60 days. Taxpayers that are not granted relief through the application process described above may be qualified for relief from penalty (but not interest) if they meet one of the reasons described in Iowa Code section 421.27. Requests for a penalty waiver are made on the Department's **Penalty Waiver Request, 78-629**.

Withholding

Does the extension for withholding payments by semi-monthly depositors that are due on March 25, 2020, to the new due date of April 10, 2020, also apply to bulk filers?

Yes, the extension relates to both the semi-monthly data and payment regardless of whether the taxpayer chooses to file themselves or through a service provider.

Is there a way to request an extension for withholding payments and other withholding filings not covered by the Order?

The Iowa Department of Revenue worked with the Iowa Economic Development Authority (IEDA) and the Governor’s Office to provide assistance to businesses impacted by COVID-19. From March 24 through March 31, IEDA accepted applications for small business relief grants as well as tax deferral. While the IEDA is no longer awarding grants, the Iowa Department of Revenue will continue receiving applications to grant tax deferrals. Complete and submit a [Small Business Relief Tax Deferral](#) application to request deferral. Submitting an application does not guarantee assistance. The Department referral is in regards to deferring payment of tax, as well as waiving penalty and interest.

Taxpayers that are not granted relief through the application process described above may be qualified for relief from penalty (but not interest) if they meet one of the reasons described in Iowa Code section 421.27. Requests for a penalty waiver are made on the Department’s [Penalty Waiver Request, 78-629.](#)” (4/9/20)

[Press Release](#) of Governor signs additional state public health emergency [declaration](#) (3/20/20):

“Today, Gov. Reynolds issued an additional State Public Health Emergency Declaration effective immediately providing additional regulatory relief to Iowans impacted by this public health disaster. She will hold a press conference today at 2:30 p.m., details on that are forthcoming.

The declaration relaxes a number of restrictions and regulations and provides relief from other statutes and state regulations:

- **Temporarily suspends penalties and interest as it relates to the collection of property taxes until the end of this proclamation.**

Full text of the proclamation can be found below, or click [here](#)”

[Press Release](#) on extended filing and payment (3/19/20)

“Iowa to extend filing and payment deadline for income tax and other tax types.

The Iowa Department of Revenue today extended the filing and payment deadline for several state tax types, including income tax. The changes, prompted by COVID-19, are designed to provide flexibility to hard-working Iowans whose lives have been disrupted. The changes are a result of an [order](#) signed earlier today by Director of Revenue Kraig Paulsen.

The order extends filing and payment deadlines for income, franchise, and moneys and credits taxes with a due date on or after

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		<p>March 19, 2020, and before July 31, 2020, to a new deadline of July 31, 2020.</p> <p>Specifically, the order includes:</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 • Credit Union Moneys and Credits Tax Confidential Report <p>What does the deadline extension apply to? The tax returns listed above and any tax due associated with those returns if the due date is on or after March 19 but before July 31 of this year. The extension does not apply to estimated tax payments.</p> <p>Who does the deadline extension apply to? Iowa residents or other taxpayers doing business in Iowa who are required to file the Iowa returns listed above.</p> <p>How are penalties and interest handled? 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.</p> <p>State income tax refunds currently are being processed at about the 30-day mark. Taxpayers can check the status of their refunds at the Department’s website where’s my refund page.</p> <p>Taxpayers and tax professionals who need assistance can contact the Department by email at idr@iowa.gov or call the taxpayer services phone line at 515-281-3114 or 1-800-367-3388.”</p> <p>Press Release on extended withholding deposits (3/19/20)</p> <p>“The Iowa Department of Revenue today extended one income tax withholding deposit due date for certain taxpayers. The change, prompted by COVID-19, is designed to provide flexibility to disrupted businesses. The extension is a result of an order signed earlier today by Director of Revenue Kraig Paulsen.</p> <p>The order extends the income tax withholding deposit due date for the period ending March 15, 2020, from March 25, 2020, to the new</p>	

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		<p>deposit due date April 10, 2020. It applies to Iowa residents or other taxpayers doing business in Iowa who remit income tax withholding on a semi-monthly basis.</p> <p>How are penalties and interest handled?</p> <p>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 April 11, 2020.</p> <p>State income tax refunds currently are being processed at about the 30-day mark. Taxpayers can check the status of their refunds at the Department's website where's my refund page.</p> <p>Taxpayers and tax professionals who need assistance can contact the Department by email at idr@iowa.gov or call the taxpayer services phone line at 515-281-3114 or 1-800-367-3388."</p>	
Kansas	<p>KDOR announcement on e-signatures</p> <p>Executive Order 20-37 (5/26/20)</p> <p>Kansas DOR Notice 20-02 on waiving interest and penalty for first quarter estimated taxes of individuals and corporations (4/2/20)</p> <p>Kansas DOR Press Release (3/24)</p> <p>DOR NOTICE 20-01 (3/23/20)</p> <p>Governor press release (3/23/20)</p> <p>(July 15 - extending tax filing and payment deadlines to July 15, 2020, and waiving any interest and penalties for returns and payments and first quarter 2020 estimated payments made on or before July 15, 2020 - for Individual Income Tax, Fiduciary Income Tax, Corporate Income Tax and Privilege Tax - for calendar year tax returns and fiscal filers with due dates between April 15, 2020 and July 15, 2020, to conform to the extended</p>	<p>KDOR announcement on e-signatures:</p> <p>At the request of the Kansas Society of Certified Public Accountants (KSCPA), KDOR has expanded the use of electronic and digital signatures. The following policy has been implemented:</p> <p>“Until further notice, the Kansas Department of Revenue will accept taxpayer electronic and digital signatures for all legal entity and individual e-file authorization forms, paper filed state tax returns and all other state tax forms. An original signature will not be required. A paper return with a faxed signature or scanned signature also will be accepted.”</p> <p>KDOR will seek legislation during the 2021 Legislative Session to make such policy permanent.</p> <p>Executive Order 20-37 (5/26/20)</p>	<p>DOR NOTICE 20-01 (3/23/20)</p> <p>“TAXPAYER ASSISTANCE</p> <p>Additional copies of this notice, forms or publications are available from our web site, www.ksrevenue.org. If you have questions about this Notice, please contact:</p> <p>Taxpayer Assistance Center Kansas Department of Revenue kdor_tac@ks.gov Hearing Impaired TTY: 785-296-6461 Fax: 785-291-3614”</p>

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	<p>due date of July 15, 2020. Homestead or property tax relief refund claims has extended the deadline for filing 2019 claims to October 15, 2020. For the Individual Income Tax, Corporate Income Tax, 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. 1st Quarter Estimated Due date – 4/15, however, interest and penalties are waived for first quarter if paid before July 15. 2nd Quarter Estimated Due date – 6/15.)</p>	<ol style="list-style-type: none"> 1. The Department of Revenue shall extend the deadline for filing the 2019 calendar year tax returns 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. 2. The Department of Revenue shall extend to July 15, 2020, the deadline for filing the 2019 fiscal year tax returns 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. 3. The Department of Revenue shall extend the filing date for homestead and property tax relief refund claims to October 15, 2020. 4. This order does not change laws, regulations, or rules regarding estimated tax payments due April 15, 2020. 5. In the event the State of Disaster Emergency originally proclaimed on March 12, 2020, is lifted or expires prior to July 15, 2020, the Department of Revenue shall continue to exercise appropriate discretion to effectuate the waivers of penalties and interest for payments made up to July 15, 2020, as contemplated in this order. 6. All other laws, regulations, or rules relating to taxes remain in effect. <p>“Kan. Governor Extends Tax Deadlines Amid Pandemic By Jaqueline McCool · May 28, 2020, 2:46 PM EDT Kansas has extended its tax filing and payment deadlines to July 15 as a response to the COVID-19 pandemic under an executive order issued by the governor Thursday.</p> <p>The order, signed by Democratic Gov. Laura Kelly, extends to July 15 the deadline for filing and payment of individual income, fiduciary income, corporate income and privilege tax returns for the 2019 tax year. The deadline for property tax refund claims has been extended to Oct. 15, according to the order.”</p> <p>1st Quarter Estimated Due date – 4/15, however, interest and penalties are waived for first quarter if paid before July 15. 2nd Quarter Estimated Due date – 6/15.</p> <p>Kansas DOR Notice 20-02 on waiving interest and penalty for first quarter estimated taxes of individuals and corporations (4/2/20)</p> <p>“WAIVER OF PENALTY AND INTEREST FOR ESTIMATED TAX PAYMENTS FOR INDIVIDUAL AND CORPORATE INCOME TAXES AND PRIVILEGE TAX (APRIL 2, 2020) 20-02 Prompted by events surrounding the novel coronavirus-19, the Department of Revenue is providing the following notice regarding the</p>	

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		<p>waiver of penalty and interest for the first quarter 2020 estimated tax payments due April 15, 2020: WAIVER OF PENALTY AND INTEREST Individual Income Tax, Corporate Income Tax, 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. ...” Kansas DOR Press Release (3/24/20)</p> <p>“Governor Laura Kelly signs executive orders for extensions on taxes and driver’s license and vehicle renewals</p> <p>03/24/2020 Topeka - On Monday, March 23, 2020, Governor Laura Kelly signed two executive orders regarding the Kansas Department of Revenue and the extensions of tax return filings, as well as driver’s license and vehicle registrations. See Governor press release (3/23/20) here: https://governor.kansas.gov/governor-kelly-announces-four-executive-orders-to-aid-kansans-during-covid-19-pandemic/#20-12 .. Click to view Executive Order #20-12</p> <p>Executive Order #20-13</p> <p>Kelly signed Executive Order #20-13, extending tax filing deadlines to July 15, 2020, and waiving any interest and penalties for returns and payments made on or before July 15, 2020. In the event the State of Disaster Emergency originally proclaimed on March 12, 2020, is lifted or expires prior to July 15, 2020, the Department of Revenue shall continue to exercise appropriate discretion to make effective the waivers of penalties and interest for payments made up to July 15, 2020. This order is intended to bring Kansas’ tax filing procedures in line with federal IRS measures in response to the COVID-19 pandemic. Click to view the Executive Order #20-13 Click to view KDOR Notice # 20-01</p> <p>Governor Press Release on Executive Order #20-13 “Kelly signed Executive Order #20-13, extending tax filing deadlines to July 15, 2020, and waiving any interest and penalties for returns and payments made on or before July 15, 2020. In the event the State of Disaster Emergency originally proclaimed on March 12, 2020, is</p>	

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		<p>lifted or expires prior to July 15, 2020, the Department of Revenue shall continue to exercise appropriate discretion to make effective the waivers of penalties and interest for payments made up to July 15, 2020. This order is intended to bring Kansas' tax filing procedures in line with federal IRS measures in response to the COVID-19 pandemic.”</p> <p>DOR NOTICE 20-01 (3/23/20) “CHANGES TO FILING AND PAYMENT DUE DATES FOR HOMESTEAD OR PROPERTY TAX RELIEF REFUND CLAIMS AND INDIVIDUAL, FIDUCIARY AND CORPORATE INCOME TAX, AND PRIVILEGE TAX (MARCH 23, 2020)</p> <p>Prompted by events surrounding the novel coronavirus-19, the Department of Revenue is providing the following guidance regarding changes to filing due dates.</p> <p>Homestead or Property Tax Relief Refund Claims</p> <p>Homestead or property tax relief refund claims are due on April 15th. However, due to current circumstances, the Director of Taxation has extended the deadline for filing 2019 claims to October 15, 2020. Those claiming a refund are encouraged to submit their claims as soon as possible, and not to wait until the end of the extension period. Only the regular claim form needs to be submitted; no special forms will be required.</p> <p>Filing and Payment Deadlines for the following Calendar Year Filers Individual Income Tax Fiduciary Income Tax Corporate Income Tax Privilege Tax</p> <p>The filing deadline for calendar year tax returns for Individual Income Tax, Fiduciary Income Tax, Corporate Income Tax and Privilege Tax is April 15th. However, due to current circumstances, the Director of Taxation has extended the deadline for filing the 2019 tax returns for Individual Income Tax, Fiduciary Income Tax, Corporate Income Tax and Privilege Tax to conform to the extended due date of July 15, 2020, established by the Internal Revenue Service. Recognizing the extended filing deadline, the payment due date has also been extended to July 15, 2020. This means if the balance due is paid on or before July 15, 2020, no penalty and interest will be imposed. Those filing returns are encouraged to file as soon as possible, and not to wait until the end of any extended period. Only</p>	

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		<p>regular return forms need to be submitted; no special forms will be required.</p> <p>Filing and Payment Deadlines for the following Fiscal Year Filers with Due Dates Prior to July 15, 2020 Fiduciary Income Tax Corporate Income Tax Privilege Tax</p> <p>The filing deadline for fiscal year filers for Fiduciary Income Tax, Corporate Income Tax and Privilege Tax is the 15th day of the fourth month following the end of the taxable year. However, due to current circumstances, the Director of Taxation has extended the deadline for filing the 2019 tax returns for Fiduciary Income Tax, Corporate Income Tax and Privilege Tax returns of fiscal filers with due dates between April 15, 2020 and July 15, 2020, to conform to the extended due date of July 15, 2020, established by the Internal Revenue Service. Recognizing the extended filing deadline, the payment due date has also been extended to July 15, 2020. This means if the balance due is paid on or before July 15, 2020, no penalty and interest will be imposed. Those filing returns are encouraged to file as soon as possible, and not to wait until the end of any extended period. Only regular return forms need to be submitted; no special forms will be required.”</p>	
Kentucky	<p>Kentucky DOR FAQs on COVID relief (7/17/20)</p> <p>DOR News Release (3/22/20)</p> <p>KY DOR COVID Response Page (3/22/20)</p> <p>KYCPA – posting local jurisdictions extensions to tax/fee deadlines (3/26/20)</p> <p>(July 15 – KY - extending the 2019 Kentucky income tax return filing and payment due date from April 15, 2020 to July 15, 2020 for individual, corporate, limited liability, fiduciary, and pass-through filers with filing and payment deadlines of April 15, 2020 will now be due July 15, 2020. Waiving late filing and payment penalties</p>	<p>Kentucky DOR FAQs on COVID relief (7/17/20)</p> <p>“The following answers address specific questions asked by CPAs and other tax preparers with regard to the Coronavirus Aid, Relief, and Economic Security Act (also known as the CARES Act) passed by Congress on March 27, 2020.</p> <p><u>Does Kentucky recognize the net operating loss (NOL) carrybacks allowed for up to five years that was included in the CARES Act?</u></p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could carryback an NOL in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p> <p><u>Does Kentucky recognize the suspension of the 80% limitation on net operating losses (NOLs) included in the CARES Act?</u></p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could utilize NOLs in excess of the 80% limitation in calculating their Kentucky income taxes. Without adopting this provision, Kentucky</p>	<p>Kentucky enacted legislation 3/30/20 - S.B. 150 requires the Department of Revenue to provide the same extensions as offered by the U.S. Department of the Treasury and the Internal Revenue Service in response to the novel coronavirus and to waive penalties and interest.</p> <p>Under the bill’s tax provisions, tax districts are authorized to suspend or extend return deadlines for taxable net profits or gross receipts during the state’s declared emergency, which was issued March 6 and contains no stated end date.</p> <p>KYCPA – posting local jurisdictions extensions to tax/fee deadlines (3/26/20)</p> <p>KY DOR COVID Response Page (3/22/20)</p> <p>Kentucky DOR website (3/16/20)</p>

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	<p><i>(and interest as well as that is in legislation enacted 3/30/20) on 2019 Kentucky income returns that are filed and paid by July 15, 2020. The calculation and application of penalties, fees and interest corresponding to Kentucky income tax filings and payments now due on July 15, 2020 for individual, corporate and limited liability filers shall begin on July 16, 2020. The Kentucky relief applies only to income taxes. Tax districts are authorized to suspend or extend return deadlines for taxable net profits or gross receipts during the state’s declared emergency. This income tax relief is applicable to individual, corporate, limited liability, fiduciary and pass-through filers with filing and payment deadlines of April 15, 2020. For filers who submit an automatic return filing extension, the due date for returns previously due April 15, 2020, but now due July 15, 2020, shall be October 15, 2020 for individual, fiduciary and pass-through filers, and November 15, 2020 for C corporation filers.)</i></p> <p>(Kentucky FAQs on COVID relief The following answers address specific questions asked by CPAs and other tax preparers with regard to the Coronavirus Aid, Relief, and Economic Security Act (also known as the CARES Act) passed by Congress on March 27, 2020. Does Kentucky recognize the net operating loss (NOL) carrybacks</p>	<p>taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p> <p><u>Does Kentucky recognize the charitable contribution limitation increase included in the CARES Act?</u> No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could increase their available deduction in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p> <p><u>Does Kentucky recognize the increase to the net business interest expense limitation included in the CARES Act?</u> No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could increase their business interest expense deduction in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p> <p><u>Does Kentucky recognize the “above the line” charitable contribution deduction, which was an amendment by the CARES Act to IRC Section 62?</u> No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could recognize the charitable contribution deduction allowed under IRC Section 62 in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p> <p><u>Does Kentucky recognize the CARES Act amendment to IRC Section 461 that amended the Business Loss Limitation?</u> No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could utilize the changes to the federal business loss limitation rules in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p>	<p>“Communication from the Kentucky Department of Revenue In-person Assistance Suspended (March 16, 2020) Effective immediately, the Kentucky Department of Revenue (DOR) will not receive walk-in customers for tax filing assistance, collections cases, or other tax-related issues due to concerns surrounding the 2019 novel coronavirus (COVID-19). Previously scheduled appointments will be cancelled and rescheduled if possible. DOR representatives are available by phone or email. Taxpayer Service Center (TSC) locations and contact information may be found on the DOR Service Center page. Please note that wait and response times will be much longer than usual because DOR has reduced the number of employees at the Frankfort central office and all TSCs. Please visit the Contact Us page for other DOR contact options. To reduce the community spread of COVID-19, DOR is taking these precautions. Promoting the health and well-being of our employees and our customers are our priorities. We apologize for any inconvenience.”</p> <p>KYCPA Coronavirus Resource Page (3/24/20)</p>

<p><u>allowed for up to five years that was included in the CARES Act?</u></p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could carryback an NOL in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p> <p><u>Does Kentucky recognize the suspension of the 80% limitation on net operating losses (NOLs) included in the CARES Act?</u></p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could utilize NOLs in excess of the 80% limitation in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p> <p><u>Does Kentucky recognize the charitable contribution limitation increase included in the CARES Act?</u></p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could increase their available deduction in calculating their</p>	<p><u>Does Kentucky follow a “same as federal” income tax position for the treatment of a forgiven loan received by businesses under the Paycheck Protection Program that was established by the CARES Act?</u></p> <p>Yes. Loans forgiven under the CARES Act Paycheck Protection Program that are excluded from gross income for federal income tax purposes and also for Kentucky income tax purposes.</p> <p><u>Does Kentucky follow the provisions of IRS Notice 2020-32 clarifying that certain otherwise deductible business expenses incurred in the taxpayer’s business related to the Paycheck Protection Program are not deductible expenses?</u></p> <p>Yes. The Department of Revenue takes a “same as federal” position that certain otherwise deductible business expenses incurred in the taxpayer’s business related to the Paycheck Protection Program are not deductible on a Kentucky return because the expenses are now allocable to tax-exempt income.</p> <p>The following answers address common questions asked with regard to information previously published on the DOR website regarding tax filing and payment requirements and statutory limitation periods in response to COVID-19.</p> <p><u>Will the filing and tax payment deadline date changes to 7/15/20 impact the statutory period limiting the time in which taxpayers may claim a refund or the Department may audit a return?</u></p> <p>Yes. For taxpayers: If the statutory period limiting the time for claiming a refund expired on or after April 1, 2020, and before July 15, 2020, then the expiration is postponed until July 15, 2020.</p> <p>For DOR: If the statutory period for auditing and making an additional assessment expires on or after April 6, 2020, and before July 15, 2020, the Department will have an additional 30 days after the expiration date to audit and assess additional taxes.</p> <p>Regarding returns due on July 15, 2020: The statutory period for claiming a refund will begin on July 15, 2020, including for a claim for refund on a return filed prior to that date. This means the 4-year statute of limitations period begins July 15, 2020, and ends July 15, 2024, and the 6 year period ends July 15, 2026.</p> <p><u>Does the deferral of the time prescribed by law for filing and payment of income taxes authorized in response to COVID-19 affect when interest begins to accrue on a claim for refund based on an overpayment of tax reflected on a timely filed annual return?</u></p> <p>Yes. For taxpayers filing annual returns on the basis of the calendar year, or on the basis of a fiscal year where the annual return is due during the period on or after April 1, 2020, and before July 15, 2020 (in either case, originally or pursuant to a valid extension granted), the interest on overpayments under KRS 141.044, KRS 141.207, and KRS</p>	
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	<p>Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p> <p><u>Does Kentucky recognize the increase to the net business interest expense limitation included in the CARES Act?</u></p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could increase their business interest expense deduction in calculating their Kentucky income taxes.</p> <p>Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p> <p><u>Does Kentucky recognize the “above the line” charitable contribution deduction, which was an amendment by the CARES Act to IRC Section 62?</u></p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could recognize the charitable contribution deduction allowed under IRC Section 62 in calculating their Kentucky income taxes.</p> <p>Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky</p>	<p>141.235(3) will begin to accrue ninety (90) days after July 15, 2020. The timing for the accrual of interest on overpayments by fiscal year taxpayers whose annual returns are due outside the period on or after April 1, 2020, and before July 15, 2020, is not changed.</p> <p>The following answers address common questions asked with regard to telecommuting employees in response to COVID-19.</p> <p><u>Can a business continue to withhold income tax in the state and local jurisdiction where the employer is located?</u></p> <p>The Kentucky Department of Revenue does not administer license, occupational, or other excise taxes imposed by cities, counties, and other local jurisdictions in this state. For Kentucky state income tax purposes, employers employing Kentucky residents, and/or nonresidents who reside in states with which Kentucky has a reciprocal agreement, will not need to change their current withholding practices during the period when these employees are working from home. Requirements for withholding of tax in either case remain unchanged by restrictions related to the COVID-19 public health emergency.</p> <p><u>Can an employee who is temporarily telecommuting continue to pay taxes to the state and local jurisdiction where the employer is located?</u></p> <p>The Kentucky Department of Revenue does not administer license, occupational, or other excise taxes imposed by cities, counties, and other local jurisdictions in this state. For Kentucky state income tax purposes, employers employing Kentucky residents and/or nonresidents who reside in states with which Kentucky has a reciprocal agreement will not need to change their current withholding practices during the period when these employees are working from home. These employees’ Kentucky state income tax obligations remain unchanged by restrictions related to the COVID-19 public health emergency.</p> <p><u>Does the presence of an employee working in Kentucky or any local jurisdiction due to restrictions related to the COVID-19 public health emergency create a nexus for tax purposes in Kentucky or any local jurisdiction?</u></p> <p>The Kentucky Department of Revenue (DOR) does not administer license, occupational, or other excise taxes imposed by cities, counties, and other local jurisdictions in this state. DOR will continue reviewing Kentucky state income tax nexus determinations on a case-by-case basis.” (7/17/20)</p> <p>Extensions on tax and fee deadlines by jurisdiction (4/13/20)</p>	

	<p>income tax return to account for federal/state differences.</p> <p><u>Does Kentucky recognize the CARES Act amendment to IRC Section 461 that amended the Business Loss Limitation?</u></p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could utilize the changes to the federal business loss limitation rules in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p> <p><u>Does Kentucky follow a “same as federal” income tax position for the treatment of a forgiven loan received by businesses under the Paycheck Protection Program that was established by the CARES Act?</u></p> <p>Yes. Loans forgiven under the CARES Act Paycheck Protection Program that are excluded from gross income for federal income tax purposes and also for Kentucky income tax purposes.</p>	<p>Kentucky DOR COVID-19 website (4/2/20)</p> <p>“Tax Deadline Changed The Kentucky income tax return filing and payment date has been extended to July 15, 2020.</p> <p>COVID-19 Kentucky Income Tax Relief - 2019 and 2020 (April 2, 2020) At the direction of Governor Beshear and SB 150, the Kentucky Department of Revenue (DOR) will adopt the same income tax relief set forth in Internal Revenue Service (IRS) Notice 2020-18, Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic. This income tax relief is applicable to individual, corporate, limited liability, fiduciary and pass-through filers with filing and payment deadlines of April 15, 2020. This relief includes:</p> <ul style="list-style-type: none"> • Kentucky income tax return filings currently due on April 15, 2020 for individual, corporate, limited liability, fiduciary and pass-through filers, shall now be due July 15, 2020; • Kentucky income tax payments currently due on April 15, 2020 for individual, corporate, limited liability, fiduciary and pass-through filers, shall now be due July 15, 2020; • The calculation and application of penalties, fees and interest corresponding to Kentucky income tax filings and payments now due on July 15, 2020 for individual, corporate and limited liability filers shall begin on July 16, 2020; and • 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 individual, fiduciary and pass-through filers, and November 15, 2020 for C corporation filers. <p>If you have questions regarding the COVID-19 tax relief, please call our taxpayer assistance lines at (502) 564-4580.</p>	
	<p><u>Does Kentucky follow the provisions of IRS Notice 2020-32 clarifying that certain otherwise deductible business expenses incurred in the taxpayer’s business related to the Paycheck Protection Program are not deductible expenses?</u></p> <p>Yes. The Department of Revenue takes a “same as federal” position that certain otherwise deductible business expenses incurred in the taxpayer’s business related to the</p>	<p>Businesses Encouraged to Submit Electronic Filings and Payments of Sales Tax Returns (March 31, 2020) The Department of Revenue is aware that restrictions due to the COVID-19 pandemic may make it difficult for some taxpayers to complete a paper sales tax return or submit payment by paper check. DOR encourages businesses to submit electronic filings and electronic payments of sales tax returns. Instructions for how to submit returns and payments electronically are available at https://onestop.portal.ky.gov/OneStopPortal/Content/Documents/eFileQuickStartUserGuide.pdf. If you need assistance with this process, please contact the Division of Sales and Use Tax at (502) 564-5170.”</p>	

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	<p>Paycheck Protection Program are not deductible on a Kentucky return because the expenses are now allocable to tax-exempt income.)</p>	<p>Update from DOR (via FTA, 3/31/20)</p> <p>“The Kentucky Department of Revenue would extend tax filing and payment deadlines to July 15 in response to the novel coronavirus pandemic under a recently passed bill by the state Legislature.</p> <p>S.B. 150 passed the state House and Senate without opposition Thursday (3/26/20 and signed by the Governor 3/30/20). The bill would require the department to provide the same extensions as offered by the U.S. Department of the Treasury and the Internal Revenue Service in response to the novel coronavirus and to waive penalties and interest.</p> <p>Under the bill’s tax provisions, tax districts are authorized to suspend or extend return deadlines for taxable net profits or gross receipts during the state’s declared emergency, which was issued March 6 and contains no stated end date.</p> <p>The measure was introduced Feb. 5 by Sens. Ralph Alvarado, R-Winchester, and Danny Carroll, R-Paducah, and would take immediate effect. It has been sent to the Democratic Gov. Andy Beshear for consideration.” It was signed by the Governor on 3/30/20.</p> <p>DOR News Release (3/22/20)</p> <p>Kentucky Income Tax Return Filing Date Extended to July 15 (March 22, 2020)</p> <p>At the direction of Governor Beshear, the Kentucky Department of Revenue (DOR) will adopt most of the Coronavirus Disease 2019 (COVID-19) income tax relief described in recent Internal Revenue Service (IRS) Notice 2020-18.</p> <p>This includes:</p> <ul style="list-style-type: none"> • Extending the 2019 Kentucky income tax return filing due date from April 15, 2020 to July 15, 2020. • Late filing penalties will be waived for 2019 Kentucky income returns that are filed by July 15, 2020. • Kentucky income tax payments due on April 15, 2020 are deferred for 90 days to July 15, 2020. • Late payment penalties will be waived for income tax payments deferred from April 15, 2020 to July 15, 2020. However, interest still applies to the deferred income tax payments because Kentucky law prohibits the waiver of interest. 	

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		<ul style="list-style-type: none"> • The Kentucky relief applies only to income taxes. <p>Additional guidance on COVID-19 Kentucky income tax relief will soon be available on DOR's website.”</p> <p>KY DOR COVID Response Page (3/22/20)</p> <p>“The KYCPA are working with the Governor's office and the Department of Revenue to try and get the interest waived as well.” (Per KPCPA, 3/24/20)</p> <p>KYCPA – posting local jurisdictions extensions to tax/fee deadlines (3/26/20)</p> <p>“Several Jurisdictions are extending tax/fee deadlines. KyCPA is collecting the list and providing that information here. <i>KyCPA is currently collecting updated deadlines. Check back daily for additional information.</i></p> <p>Click the CSV file below to download the list of extensions on tax and fee deadlines by Jurisdiction and their contact information.</p> <p>CSV File</p> <p>Tax filing/Regulatory fee filing dates as provided by the Jurisdiction. Any questions should be directed toward the specific Jurisdiction.</p> <p>If you would like to post your updated tax/fee deadlines please fill out this form.”</p>	
Louisiana	<p>Update on Personal Income LA (7/31/20)</p> <p>Louisiana DOR Revenue Information Bulletin 20-012 on sales tax March and April 2020 penalty relief (5/22/20)</p> <p>LDR Revenue Ruling 20-002 (3/30/20)</p> <p>LDR COVID-19 Response Webpage (3/27/20)</p> <p>Revenue Information Bulletin No. 20-009 on filing and payment extension to July 15 (3/23/20)</p>	<p>Update on Personal Income LA (7/31/20)</p> <p>“Under recently enacted Louisiana legislation, claimants who are eligible to receive a temporary federal emergency increase in unemployment compensation benefits, in addition to the maximum weekly benefit amounts or any additional federal base benefit, must submit to state income tax withholding at a rate of 4%. However, under federal law, withholding from unemployment insurance must be voluntary in order to conform with federal funding requirements. Therefore, the Louisiana Workforce Commission has enacted an emergency regulation providing that whenever additional federal benefits are in effect, the statutory 4% withholding rate is not mandatory.</p> <p>Rather, a claimant may voluntarily elect to have state income taxes withheld at the 4% rate.”</p> <p>Act 33 (H.B. 62), Laws 2020, effective August 29, 2020; LAC 40:IV.383, Declaration of Emergency, Louisiana Workforce Commission, effective August 29, 2020” (7/31/20)</p>	<p>S.B. 498, scheduled for a third reading and final passage on May 12, authorizes the tax collector to allow extensions of time to file and pay taxes in the event of a gubernatorially declared disaster. The bill would also allow the tax collector to allow extensions of time to file and pay taxes in the event of a presidentially declared disaster and also allow the suspension of the accrual of interest for all or part of the extension period. HCR 40, heard by the Committee on Ways and Means on May 11, directs the Department of Revenue to develop and make public data on the projected impact of the COVID-19 pandemic on Louisiana business revenue in 2020 and on net operating loss carry forward deductions for future tax filings. HCR 43, heard by the Committee on Ways and Means on May 11, would temporarily suspend the corporation franchise tax and the initial tax (levied on</p>

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	<p>Revenue Information Bulletin No. 20-008 and News Release (March 19, 2020)</p> <p>New Orleans Announcement (3/17/20)</p> <p>(July 15 – filing and payment extension relief for income and franchise tax returns and payments due on April 15 and May 15, 2020 are extended to July 15. No penalties or interest assessed if return and payment are submitted by July 15. 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. An extension period shall run from July 16, 2020, to the general extension date of November 15, 2020 for individual, fiduciary, and partnership returns and December 15, 2020, for corporation returns. Income and franchise – corporation changes from 5/15 to 7/15, income – fiduciary, individual, and partnership (including composite return) changes to 7/15. Interest and penalties shall accrue beginning on July 16, 2020, on the outstanding balance of tax due. Estimated taxes are not covered in the relief. According to the DOR, the first and second quarterly declaration payments remain due on April 15 and June 15, respectively. The Department shall automatically waive any UET penalty otherwise due for the April 15 and June 15, 2020 declaration payments provided</p>	<p>Louisiana DOR Revenue Information Bulletin 20-012 on sales tax March and April 2020 penalty relief (5/22/20)</p> <p>Revenue Information Bulletin No. 20-012 May 22, 2020 Sales Tax</p> <p>Additional Sales Tax Relief Provisions Related to COVID-19</p> <p>On May 14, 2020, Governor John Bel Edwards issued Proclamation JBE 2020-59 to extend certain emergency declaration provisions related to the COVID-19 public health emergency.</p> <p>The purpose of this guidance is to grant relief to sales tax filers for the March and April 2020 sales tax periods and to provide clarification on notices relative to the February 2020 sales tax period.</p> <p>March and April 2020 Sales Tax Periods</p> <p>The March and April 2020 sales tax returns¹ and payments were due April 20 and May 20, 2020, respectively. Due to the ongoing public health emergency and in an effort provide relief to businesses in Louisiana, the Department of Revenue will grant automatic penalty relief to taxpayers under certain conditions.</p> <p>To qualify for penalty relief², 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.</p> <p>Taxpayers may submit an Installment Request for Business Taxes by completing and mailing in Form R-19027 or by applying online through the Louisiana Taxpayer Access Point online system.</p> <p>For the March 2020 sales tax period, the Department has sent self-assessment bills to taxpayers who filed a March 2020 sales tax return but did not remit all tax shown due on the return. Pursuant to this bulletin, taxpayers are not required to pay the penalties shown due on the notice if the tax and interest is remitted by June 30, 2020 (or the taxpayer submits and enters into an Installment Request for Business Taxes by June 30, 2020.)</p> <p>February 2020 Sales Tax Period</p>	<p>corporations or other entities for the first accounting period in which the entity becomes subject to the corporation franchise tax) to mitigate some of the financial losses suffered by businesses as a result of COVID-19. HCR 34, considered by the Committee on Ways and Means on May 4, would temporarily suspend the severance taxes levied on oil, natural gas, distillate, and condensate to provide relief to the oil and natural gas industries from the impact of COVID-19 On May 8, the Louisiana Economic Recovery (LAER) Task Force issued its Phase I Report, which recommends, among other things, centralized sales tax collection, net operating loss carrybacks, and suspension or elimination of the franchise tax. The Task Force, comprises private sector business leaders, is tasked with advising lawmakers on economic recovery in the wake of the COVID-19. The goal of the Task Force is to develop practical and specific policy recommendations to jumpstart the Louisiana economy in the short term and lay the foundation for continued economic resurgence in the months and years to come. More information about the task force can be found on its website.</p> <p>Revenue Information Bulletin No. 20-008 (March 19, 2020) “Department Operations</p> <p>Until further notice, the Baton Rouge Headquarters Office remains open to the public, but taxpayers and their representatives are encouraged to use online customer service options as set forth in the March 16 News Release. The New Orleans and Lafayette Regional Office are closed to the public.”</p> <p>Louisiana DOR News Release (3/16/20)</p> <p>“Department of Revenue encourages online customer service options during COVID-19 public health emergency</p>

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	<p>the following criteria are met: a. The taxpayer pays the April 15 and June 15, 2020, declaration payments timely. b. 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. c. 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. Corresponding relief is granted for fiscal year filers. 2. The Department shall consider any late filed pass-through entity tax Act 442 election for the 2019 tax year filed on or after April 16, 2020, but before July 16, 2020, as filed timely. Corresponding relief is granted for fiscal year filers. 3. The Department extends the deadline for a credit transfer or for the execution of a binding agreement to transfer such credit for 2019 income and franchise returns by 30 days. Corresponding relief is granted for fiscal year filers. The credit transfer must include any applicable statutorily mandated transfer fee. This fee remains due at the time of submission of the credit transfer documentation.)</p> <p>(To qualify for penalty relief2, 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</p>	<p>In Revenue Information Bulletin 20-008, the February 2020 sales tax returns payments were extended from March 20, 2020, to May 20, 2020. In the event a taxpayer receives any collection type notice resulting from an unfiled February 2020 sales tax return, the taxpayer may disregard this notice from the Department. Such notices have been voided in the Department’s records and no action is necessary by the taxpayer.</p> <p>1 For purposes of this bulletin, March and April 2020 sales tax returns includes the following taxes: General Sales and Use Tax, Direct Marketer Sales Tax, Automobile Rental Excise Tax, Hotel Occupancy Tax, Ernest N. Morial New Orleans Exhibition Hall Authority Food and Beverage Tax, and Ernest N. Morial New Orleans Exhibition Hall Authority Tour and Service Contractor Taxes. 2 Penalty relief includes relief from the following penalties: late filing and late payment penalties (LA R.S. 47:1602) and negligence penalty (LA R.S. 47:1604.1).” (5/22/20)</p> <p>February 2020 sales tax due May 20th, March 2020 sales tax due April 20th, 1st quarter withholding tax due April 30th.</p> <p>LDR Revenue Ruling 20-002 (3/30/20)</p> <p>“Revenue Ruling 20-002 March 30, 2020 Income Tax Relief Provisions for COVID-19 Public Health Emergency On March 11, 2020, Governor John Bel Edwards declared a statewide public health emergency as a result of the imminent threat posed to Louisiana citizens by the outbreak of a respiratory disease caused by a novel coronavirus known commonly as COVID-19. On March 22, 2020, additional measures, including a general stay-at-home order to the public, were enacted. The purpose of this ruling is to provide guidance and relief provisions relative to income tax, as follows: 1. Safe harbor provision for declaration payments for the 2020 tax year; 2. Allowance for late filed elections for pass-through entity tax; and 3. Extension of time to acquire tax credit or execute a binding agreement to transfer a tax credit.</p> <p>First and Second Quarter 2020 Declaration Payments Overview of Declaration Payments, Penalty, and Exceptions Individuals are required by statute¹ to file and pay declarations of estimated income tax with the Louisiana Department of Revenue (“Department”). Declarations are required if the Louisiana</p>	<p>March 16, 2020 BATON ROUGE – During the state’s COVID-19 declared public health emergency, the Louisiana Department of Revenue (LDR) encourages taxpayers take advantage of the online customer service options available through its website. As part of the statewide effort to slow the spread of the virus, and in keeping with state and federal guidance, LDR is joining other state agencies in reducing the amount of face-to-face interaction at state facilities.</p> <p>Individuals</p> <p>Taxpayers can file their state individual income tax returns, make payments and check their refund status through Louisiana File Online, the state’s free web portal for individual filers, at www.revenue.louisiana.gov/fileonline.</p> <p>Taxpayers who have questions and cannot get through on the phone can submit email inquiries through the Contact page of the LDR website.</p> <p>Businesses</p> <p>Businesses can pay all state business taxes and file returns for state sales, tobacco, withholding and several other state tax types, request corporate income filing extensions and apply for payment plans through the Louisiana Taxpayer Access Point (LaTAP) at www.revenue.louisiana.gov/LaTAP.</p> <p>Businesses can also submit state, parish and municipal sales tax returns and payments through the Parish E-File portal at www.revenue.louisiana.gov/parish-e-file</p> <p>Tax Practitioners</p>

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	<p data-bbox="289 172 688 228">for Business Taxes by June 30, 2020.</p> <p data-bbox="289 293 688 440">(The filing and payment deadline for the February 2020 sales tax and excise tax is extended to May 20, 2020 - automatic extension - waive penalty and interest)</p> <p data-bbox="289 480 688 594">(New Orleans waive fines, fees, interest and penalties on sales tax payments due to the City for 60 days)</p>	<p data-bbox="709 172 1493 440">individual income tax liability can reasonably be expected to exceed \$1,000 after deducting all allowable credits.² The purpose of requiring declaration filings and payments is to ensure income tax is paid timely throughout the tax year as the individual earns the income. Individual income taxpayers are generally exempt from this requirement because their income tax is withheld by employers as withholding tax and remitted directly to the Department. Individuals then claim a credit for taxes withheld by employers when preparing and filing their individual income tax returns.</p> <p data-bbox="709 480 1493 561" style="text-align: center;">1 LA R.S. 47:116 et seq. 2 LA R.S. 47:116(A); For taxpayers with married filing jointly status, the amount is doubled to \$2,000.</p> <p data-bbox="709 594 1493 829">For the 2020 tax year, generally, the first declaration payment is due on or before April 15, 2020, and the second declaration payment is due on or before June 15, 2020.³ If an individual is required to pay declarations of estimated tax, but fails to do so, the Underpayment of Estimated Tax (“UET”) penalty is added to the tax due.⁴ However, LA R.S. 47:118(D) provides five exceptions; if any one exception is satisfied, the penalty is not assessed by the Department.⁵ Some of the more common exceptions include:</p> <p data-bbox="709 837 1493 1292">1. The taxpayer does not owe more than \$1,000 after consideration of credits and tax withholdings. 2. The taxpayer’s current year payments equal or exceed the previous year’s tax liability for each installment period. 3. The taxpayer’s current year payments equal or exceed 90% of the tax computed on annualized income for the period ending based on calendar quarters. Title 47 of the Louisiana Revised Statutes of 1950 provide no mechanism or authority for the Secretary to extend the statutory due date of declaration payments for individuals.⁶ However, for the 2020 tax year, the Secretary may waive the UET penalty if the taxpayer requests a waiver by May 17, 2022 (one year after the statutory due date of the return) and the taxpayer has acted in good faith in failing to make estimated payments.⁷ The Secretary may presume the taxpayer acted in good faith if the failure to make estimated payments was attributable to extraordinary circumstances beyond the individual’s control.⁸</p> <p data-bbox="709 1325 1493 1471">Ruling Due to the public health emergency resulting from the COVID-19 pandemic, taxpayers are physically unable to visit their tax preparers to prepare 2019 individual tax returns. By extension, without the completed 2019 individual income tax return, taxpayers cannot base</p>	<p data-bbox="1514 172 2043 269">Tax professionals can submit email inquiries through the Contact page of the LDR website on a variety of topics including corporate, individual and sales taxes.</p> <p data-bbox="1514 310 2043 578">“We appreciate the patience of all of our individual and business taxpayers as the state manages this public health emergency,” Secretary of Revenue Kimberly Lewis Robinson said. “We are taking these steps out of an abundance of caution and in the interest of the health and well-being of our taxpayers and employees.” The Louisiana Supreme Court ordered changes to all state court schedules due to the COVID-19 outbreak.</p> <p data-bbox="1514 618 2043 732">Legislature: Senate President Page Cortez and Speaker of the House of Representatives Clay Schexnayder have decided to temporarily adjourn the 2020 Regular Legislative Session until March 31, 2020.</p> <p data-bbox="1514 773 2043 821">Louisiana Governor letter requesting disaster assistance</p> <p data-bbox="1514 862 2043 919">Revenue Information Bulletin No. 20-008 and News Release (March 19, 2020)</p> <p data-bbox="1514 951 2043 984">“Department Operations</p> <p data-bbox="1514 1016 2043 1252">Until further notice, the Baton Rouge Headquarters Office remains open to the public, but taxpayers and their representatives are encouraged to use online customer service options as set forth in the March 16 News Release. The New Orleans and Lafayette Regional Office are closed to the public. Additional Information</p> <p data-bbox="1514 1292 2043 1495">The Department encourages stakeholders to monitor press releases and other information posted on the Governor’s Office and Department’s websites. Additional extensions and guidance from the Department will be published in the form of a Revenue Information Bulletin.</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
		<p>3 LA R.S. 47:117(A)(1); LDR Form IT-540ESi; Farmers and fisherman are exempt from this requirement as provided by LA R.S. 47:117(B) 4 LA R.S. 47:118(A) 5 LDR Form R-210Ri (2019 Tax Year) provides an overview of each of the five exceptions and the underlying calculations. Approximately 1.63% and 2.20% of individual income taxpayers were assessed UET penalty in 2017 and 2018, respectively. 6 As authorized by LA R.S. 47:1514, the Secretary has administratively extended the filing of various tax returns and their associated payments (See Revenue Information Bulletins 20-008 and 009). However, declaration payments required by LA R.S. 47:116 et seq. are neither “returns” nor the “payment of tax due” as reflected on “returns”. Thus the general authority to extend a return and payment of tax due is inapplicable to declaration payments. 7 LA R.S. 47:118(I) 8 LA R.S. 47:118(I)(1)</p> <p>their 2020 declaration payments on the prior year’s income or liability. Therefore, in consideration of these extraordinary circumstances, the Department shall automatically waive any UET penalty otherwise due for the April 15 and June 15, 2020 declaration payments provided the following criteria are met:</p> <p>1. The taxpayer pays the April 15 and June 15, 2020, declaration payments timely. 2. The amount paid on the April 15, 2020, declaration payment is at least 90% of the amount paid on the April 15, 2019, declaration payment. 3. The amount paid on the June 15, 2020, declaration payment is at least 90% of the amount paid on the June 17, 2019, declaration payment. For fiscal year filers, the same UET penalty wavier 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> <p>Late Filed Elections for Pass-Through Entity Tax</p> <p>Overview of Act 442 Election</p> <p>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.⁹ 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.¹⁰ timely.¹⁰</p> <p>Ruling</p>	<p>1 For purposes of this bulletin, February 2020 sales tax means and includes the following taxes: General Sales and Use Tax, Direct Marketer Sales Tax, Automobile Rental Excise Tax, Hotel Occupancy Tax, Ernest N. Morial New Orleans Exhibition Hall Authority Food and Beverage Tax, and Ernest N. Morial New Orleans Exhibition Hall Authority Tour and Service Contractor Taxes.</p> <p>2 Audited accounts are those accounts in which a field or correspondence audit was conducted by one of the Field Audit Tax Divisions (Income, Sales, or Excise) and preliminary findings were issued. This does not include routine account adjustments issued by the Taxpayer Compliance Divisions or the Criminal Investigations Division.”</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
		<p>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 in light of the COVID-19 public health emergency and in consideration of existing filing and payments extensions provided by LDR RIB 20-008.</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 in light of the COVID-19 public health emergency and in consideration of existing filing and payments extensions provided by RIB 20-008.</p> <p>9 LA R.S. 47:287.732.2(A)(1) 10 LA R.S. 47:287.732.2(A)(2)</p> <p>Extension of Time to Transfer Credits (2019 Tax Period Only) Overview of Time Limitations to Transfer Credits and Proclamation No. JBE 2020-27</p> <p>Louisiana utilizes a variety of tax credits that offset income and corporation franchise taxes to incentivize taxpayers to engage in certain behaviors such as create jobs, invest in certain business sectors, and donate to particular organizations or causes. These tax credits have different characteristics: refundable, nonrefundable, transferable, and nontransferable. Transferable credits are sold or exchanged between the person who earns the credit and a taxpayer who purchases and utilizes the credit on a Louisiana income or franchise tax return.</p> <p>In order for a taxpayer who purchases a credit to use the credit on a return, Louisiana law¹¹ requires that either (1) the effective date of the transfer of the tax credit or (2) the execution of a binding agreement to transfer the tax credit must occur on or before the due date of the return, without regard to any extension granted. Title 2912 also grants the governor the authority in times of emergency or disasters to issue executive orders, proclamations, and regulations and to amend and rescind them related to the emergency or disaster. The statute also provides that any executive order, proclamation, or regulation issued during an emergency shall have the force and effect of law.</p> <p>Based upon general credits provisions of the applicable statute¹³, there exists no ability to extend the time for either the effective date of the transfer of a tax credit or the execution of a binding agreement to transfer the tax credit beyond the due date of the return for a taxable</p>	

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
		<p>year. However, on March 13, 2020, Governor John Bel Edwards issued Proclamation JBE 2020-27 (the “Proclamation”) which provided additional measures for the COVID-19 public health emergency. Provisions 14 of the Proclamation state that any state department, agency, or political subdivision is allowed to extend any non-essential deadline for a period of no longer than 30 days if the extension is deemed necessary to respond to the COVID-19 threat. The Proclamation also provides that the state of emergency due to COVID-19 extends until April 9, 2020, unless terminated or extended.</p> <p>Ruling</p> <p>Based on the existing public health emergency, the Department finds that the deadline to transfer a credit is a non-essential deadline and an extension is necessary to respond to the COVID-19 threat. Therefore, in consideration thereof, the Department extends the deadline</p> <p>11 LA R.S. 47:1675(H)(1)(e) 12 LA R.S. 29:724(A) 13 LA R.S. 47:1675(H)(1)(e) 14 Section 4 of Proclamation JBE 2020-27</p> <p>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, 2020.¹⁵</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. 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> <p>Summary</p> <p>In consideration of the public health emergency and general stay-at-home order, the Department rules as follows: 1. The Department shall automatically waive any UET penalty otherwise due for the April 15 and June 15, 2020 declaration payments provided the following criteria are met: a. The taxpayer pays the April 15 and June 15, 2020, declaration payments timely. b. 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. c. 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. Corresponding relief is granted for fiscal year filers. 2. The Department shall consider any late filed Act 442 election for the 2019 tax year filed on or after April 16, 2020, but before July 16,</p>	

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information														
		<p>2020, as filed timely. Corresponding relief is granted for fiscal year filers. 3. The Department extends the deadline for a credit transfer or for the execution of a binding agreement to transfer such credit for 2019 income and franchise returns by 30 days. Corresponding relief is granted for fiscal year filers. The credit transfer must include any applicable statutorily mandated transfer fee. This fee remains due at the time of submission of the credit transfer documentation.”</p> <p>LDR COVID-19 Response Webpage (3/27/20)</p> <p><i>“COVID-19: Louisiana State Tax Filing and Payment Extensions</i> Due to the COVID-19 public health emergency, the Louisiana Department of Revenue (LDR) has extended the filing and payment due dates for several state taxes. The chart below provides details on eligible tax types and links to the relevant Revenue Information Bulletins. LDR will update the information on this page as necessary. <i>Last updated March 27, 2020</i></p> <table border="1" data-bbox="716 716 1503 1406"> <thead> <tr> <th data-bbox="716 716 1115 781">Tax Type</th> <th data-bbox="1115 716 1503 781">Form</th> </tr> </thead> <tbody> <tr> <td data-bbox="716 781 1115 873">Excise – Automobile Rental (Feb. 2020)</td> <td data-bbox="1115 781 1503 873">R-1329E: <i>Automobile Rental Excise Tax Return</i></td> </tr> <tr> <td data-bbox="716 873 1115 1000">Excise – Beer (Feb. 2020)</td> <td data-bbox="1115 873 1503 1000">R-5621: <i>Louisiana State and Parish and Municipal Beer Tax Return</i></td> </tr> <tr> <td data-bbox="716 1000 1115 1127">Excise – Wine (Feb. 2020)</td> <td data-bbox="1115 1000 1503 1127">R-5696L: <i>Louisiana Tax Return for Wines Shipped Direct to Consumers</i></td> </tr> <tr> <td data-bbox="716 1127 1115 1219">Income & Franchise – Corporation*</td> <td data-bbox="1115 1127 1503 1219">CIFT-620: <i>2019 Corporation Income and 2020 Franchise Tax</i></td> </tr> <tr> <td data-bbox="716 1219 1115 1317">Income – Fiduciary*</td> <td data-bbox="1115 1219 1503 1317">IT-541: <i>2019 Fiduciary Income Tax Return</i></td> </tr> <tr> <td data-bbox="716 1317 1115 1406">Income – Individual*</td> <td data-bbox="1115 1317 1503 1406">IT-540: <i>2019 Louisiana Resident Income Tax Return</i></td> </tr> </tbody> </table>	Tax Type	Form	Excise – Automobile Rental (Feb. 2020)	R-1329E: <i>Automobile Rental Excise Tax Return</i>	Excise – Beer (Feb. 2020)	R-5621: <i>Louisiana State and Parish and Municipal Beer Tax Return</i>	Excise – Wine (Feb. 2020)	R-5696L: <i>Louisiana Tax Return for Wines Shipped Direct to Consumers</i>	Income & Franchise – Corporation*	CIFT-620: <i>2019 Corporation Income and 2020 Franchise Tax</i>	Income – Fiduciary*	IT-541: <i>2019 Fiduciary Income Tax Return</i>	Income – Individual*	IT-540: <i>2019 Louisiana Resident Income Tax Return</i>	
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Income – Individual*	IT-540: <i>2019 Louisiana Resident Income Tax Return</i>																

State	Guidance/Date	Guidance Relief Provisions for Coronavirus		Other Information		
			IT-540B: <i>2019 Louisiana Nonresident and Part-Year Resident Income Tax Return</i>	May 15, 2020		July 1
			R-1035: <i>Louisiana Consumer Use Tax Return</i>	May 15, 2020		July 1
		Income – Partnership*	IT-565: <i>2019 Partnership Return of Income</i>	April 15, 2020		July 1
			R-6922: <i>2019 Composite Partnership Tax Return</i>	May 15, 2020		July 1
		Sales – Direct Marketer (Feb. 2020)	R-1031E: <i>Direct Marketer Sales Tax Return</i>	March 20, 2020		May 2
		Sales – Ernest N. Morial Convention Center Tour and Service Contractor (Feb. 2020)	R-1030: <i>Ernest N. Morial Convention Center Service Contractor Tax Return/Tour Tax Return</i>	March 20, 2020		May 2
		Sales – General (Feb. 2020)	R-1029: <i>Louisiana Department of Revenue Sales Tax Return</i>	March 20, 2020		May 2
		Sales – Hotel/Motel (Feb. 2020)	R-1029HME: <i>Hotel/Motel Sales Tax Return</i>	March 20, 2020		May 2
		Sales – New Orleans Exhibition Hall Authority Food and Beverage (Feb. 2020)	R-1325: <i>New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax Return</i>	March 20, 2020		May 2
		Sales – Occupancy (Feb. 2020)	R-1029DSE: <i>Louisiana Stadium and Exhibition District; Ernest N. Morial Exhibition Hall Authority; Hotel/Motel Sales Tax Return</i>	March 20, 2020		May 2
		Sales – Online Hotel Forums (Feb. 2020)	R-1029DSO: <i>Online Hotel Forums - Louisiana Stadium and Exhibition District and Ernest N. Morial Exhibition Hall Authority Hotel/Motel Sales</i>	March 20, 2020		May 2

State	Guidance/Date	Guidance Relief Provisions for Coronavirus		Other Information	
			R-1029SWO: <i>Online Hotel Forums - Statewide Hotel/Motel Return</i>	March 20, 2020	May 2
		<p><i>* Fiscal-year filers should refer to the appropriate Revenue Information Bulletin for extension details. "</i></p> <p>Revenue Information Bulletin No. 20-009 on filing and payment extension to July 15 (3/23/20) "Income Tax Administrative</p> <p>Income and Franchise Tax Return Extensions and Other Matters Related to COVID-19</p> <p>On March 11, 2020, Governor John Bel Edwards declared a statewide public health emergency as a result of the imminent threat posed to Louisiana citizens by the outbreak of a respiratory disease caused by a novel coronavirus known commonly as COVID-19. On March 22, 2020, additional measures, including a general stay-at-home order to the public, were enacted. The Department of Revenue ("Department") continues to actively monitor this ongoing situation in concert with the Governor's Office.</p> <p>The purpose of this guidance is to provide filing and payment extension relief for income and franchise tax returns and payments due on April 15 and May 15, 2020, and to share other important information with our stakeholders.</p> <p>Income and Franchise Tax Returns and Payments Extensions</p> <p>The following chart sets forth the (pre-guidance) due dates for the 2019 income and franchise tax returns:</p> <p>Income Tax Type - Tax Return Due Date</p> <p>Partnership</p> <ul style="list-style-type: none"> - IT-565 – 2019 - Partnership Return of Income - April 15, 2020 - R-6922 - 2019 - Composite Partnership Tax Return - May 15, 2020 <p>Individual - May 15, 2020</p> <p>IT-540 - 2019 LA Resident Income Tax Return - May 15, 2020 IT-540B - 2019 LA Nonresident and Part-Year Resident Income Tax Return - May 15, 2020 R-1035 - LA Consumer Use Tax Return - May 15, 2020</p>			

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
		<p>Fiduciary IT-541 – 2019 - Fiduciary Income Tax Return - May 15, 2020</p> <p>Corporation CIFT-620 – 2019 - Corporation Income and 2020 Franchise Tax - May 15, 2020</p> <p>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. No penalties or interest will be assessed provided that the return and payment are submitted to the Department by the July 15, 2020, extension date.</p> <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>According to the DOR, estimated taxes are not covered in the relief. The first and second quarterly declaration payments remain due on April 15 and June 15, respectively.</p> <p>Additional Extensions</p> <p>As provided above, the filing and payment deadline for income and franchise tax returns has been administratively extended to July 15, 2020. If a taxpayer (individual, corporation, fiduciary, or partnership) requires additional time to file the return, an extension request may be submitted on the applicable extension form based on the tax type. The extension period shall run from July 16, 2020, to the general extension date of November 15, 2020 for individual, fiduciary, and partnership returns and December 15, 2020, for corporation returns.</p> <p>However, interest and penalties shall accrue beginning on July 16, 2020, on the outstanding balance of tax due.</p> <p>Department Operations</p> <p>As provided by Proclamation No. 33 JBE 2020, all state office buildings, including the Baton Rouge Headquarters Office, are closed to the public. Essential functions of the Department shall continue. All online customer service options remain fully functional; taxpayers and</p>	

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
		<p>their representatives are encouraged to use these options as set forth in the March 16 News Release.</p> <p>Additional Information</p> <p>The Department encourages stakeholders to monitor press releases and other information posted on the Governor’s Office and Department’s websites. Additional extensions and guidance from the Department will be published in the form of a Revenue Information Bulletin.”</p> <p>Revenue Information Bulletin No. 20-008 and News Release (March 19, 2020)</p> <p>“Sales Tax, Excise Tax, Administrative</p> <p>Tax Return Extensions and Other Matters Related to COVID-19</p> <p>On March 11, 2020, Governor John Bel Edwards declared a statewide public health emergency as a result of the imminent threat posed to Louisiana citizens by the outbreak of a respiratory disease caused by a novel coronavirus known commonly as COVID-19. The Department of Revenue (“Department”) continues to actively monitor this ongoing situation in concert with the Governor’s Office.</p> <p>The purpose of this guidance is to provide filing and payment extension relief for certain taxes due on March 20, 2020, and to share other important information with our stakeholders.</p> <p>February 2020 Sales Tax Return</p> <p>The February 2020 sales tax returns and payments¹ 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.</p> <p>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</p>	

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
		<p>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>February 2020 Excise Taxes Returns</p> <p>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.</p> <p>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> <p>Assessments, Audits, and Litigation</p> <p>As provided by Section 5 of Proclamation No. JBE 2020-30, the prescription of all tax assessments issued by the Department pursuant to Part III entitled "Assessment and Collection Procedures" of Chapter 18 of Title 47 of the Louisiana Revised Statutes is suspended effective March 16, 2020. The suspension of prescription of all Department tax assessments will remain in effect until April 13, 2020. This suspension of prescription is applicable to the time delay for a taxpayer's petition to appeal for redetermination of an assessment with the Louisiana Board of Tax Appeals and for the time delays for appeals in Louisiana courts filed by taxpayers and the Department.</p> <p>The Department will grant an automatic extension on any outstanding audit or litigation matter, including but not limited to, proposed assessments, protests, requests for information, discovery requests, and continuances. Except for system-generated assessments on self-assessed returns, the Department will take no action in issuing formal assessments on audited accounts until at least April 13, 2020.2</p> <p>Collection Activity</p> <p>The Department is temporarily suspending collection activity by distraint and sale on delinquent taxpayer accounts. However, delinquency interest and penalties will continue to accrue in accordance with statute on unpaid balances."</p>	

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
		<p>News Release (3/19/20)</p> <p>“Department of Revenue extends state sales tax deadline due to coronavirus public health emergency</p> <p>Businesses have additional time to file returns due this month for sales and excise taxes collected by the Louisiana Department of Revenue (LDR). The extended deadline is May 20, 2020, for applicable returns and payments that were due Friday, March 20.</p> <p>The extension applies to sales, beer excise and wine excise tax returns and payments for the February 2020 tax period. By state law, sales and excise tax returns for any monthly tax period are generally due on the 20th day of the following month. However, LDR is extending this month’s deadline due to the public health emergency caused by the coronavirus pandemic. This is an automatic extension and no extension request is necessary.</p> <p>LDR will waive penalties and interest for applicable returns and payments received by the extended May 20 deadline.</p> <p>For more information, including a full list of all taxes eligible for this relief, read Revenue Information Bulletin 20-008.”</p> <p>New Orleans Announcement (3/17/20) Mayor LaToya Cantrell announced that, 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. In addition, the City will extend the renewal period for ABOs up to 30 days without penalty.</p>	
Maine	<p>Maine FAQs on teleworking (11/3/20)</p> <p>DOR Tax Alert - Maine Revenue Services Announces Tax Relief Updates for COVID-19 Emergency Period (10/20)</p> <p>Press Release on teleworking (10/16/20)</p> <p>Governor Press Release (3/26/20)</p>	<p>Maine FAQs on teleworking (11/3/20)</p> <p>“05. I am a nonresident providing disaster relief in Maine during the COVID-19 pandemic. Will I be subject to Maine income tax?”</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 <i>disaster period</i>. 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</p>	<p>Announcement on Operations (3/18/20) “Maine Revenue Services Announces Public Access Limited To Only Accepting Tax Payments</p> <p>Taxpayers may still seek assistance via telephone.</p> <p>AUGUSTA – To prevent the spread of the COVID-19 virus, Maine Revenue Services (“MRS”), a part of the Department of Administrative and Financial Services, is</p>

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	<p>(July 15 – extend filing and payment from April 15 to July 15 – waive late fees and interest. This includes any final and estimated Maine income tax payments due by April 15, 2020. Any failure-to-pay penalties and interest will be abated for the period of April 16, 2020, through July 15, 2020. Sales tax and payroll payments will continue as normal. Maine income tax withholding for wages paid in 2020 to a Maine resident suddenly working in Maine due to a state’s COVID-19 state of emergency, will continue to be calculated as if the Maine resident were still working outside the State. For tax years beginning in 2020, if an estimated income tax payment penalty is due by a Maine resident taxpayer as a result of the taxpayer suddenly working in Maine due to a state’s COVID-19 state of emergency, Maine Revenue Services (MRS) will abate the penalty upon request by the taxpayer. Liability For tax years beginning in 2020, the Mills Administration will introduce legislation in January to ensure Maine residents avoid double taxation as a result of COVID-19 related telework by allowing the tax credit for income tax paid to other jurisdictions if another jurisdiction is asserting an income tax obligation for the same income despite the employee no longer physically working in that jurisdiction due to COVID-19. For sales occurring in 2020, MRS will not consider the presence of one or more employees in this State, who commenced</p>	<p>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. Generally, 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> <p>However, 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><i>Updated May 14, 2020</i></p> <p>06. I am a Maine resident, but I normally physically work for my employer located outside of Maine. Due to COVID-19, I am teleworking from my home in Maine. I have not paid estimated tax payments during 2020; will I be subject to the estimated tax penalty?</p> <p>For tax years beginning in 2020, if an estimated income tax payment penalty is due by a Maine resident taxpayer as a result of suddenly working in Maine due to the COVID-19 state of emergency, MRS will abate the penalty upon request by the taxpayer.</p> <p><i>Updated November 3, 2020</i></p> <p>07. I am a Maine resident teleworking in Maine due to COVID-19. My employer is located in another state. Will I be subject to income tax in both states?</p> <p>For tax years beginning in 2020, the Mills Administration will introduce legislation in January to ensure Maine residents avoid double taxation as a result of COVID-19 related telework by allowing the tax credit for income tax paid to other jurisdictions if another jurisdiction is asserting an income tax obligation for the same income despite the employee no longer physically working in that jurisdiction due to COVID-19.</p> <p><i>Updated November 3, 2020</i></p> <p>08. Due to COVID-19, Maine individuals who are domiciled outside of Maine but maintain a second home in the State may be spending more time at their Maine home this year. For purposes of the Maine statutory residence test, would such an individual qualify for an exception due to COVID-19?</p>	<p>announcing it is limiting public access to MRS facilities. This change goes into effect Thursday, March 19, 2020.</p> <p>This limitation is made with regard to the latest Maine CDC guidelines. MRS’ facilities at 51 Commerce Drive in Augusta will only be available to the public for purposes of accepting tax payments. MRS’ facilities at 135 Presumpscot Street in Portland continue to be closed to the public.</p> <p>Taxpayers seeking telephone assistance may still call MRS during normal telephone assistance hours from 9:00 a.m. to 4:00 p.m. All MRS telephone and email contact information is available at: www.maine.gov/revenue/contact.html. This includes the Taxpayer Service Center at (207) 624-9784 and the Property Tax Division at (207) 6245600.</p> <p>MRS has not determined a date to resume normal building access. At this moment, MRS does not expect the COVID-19 situation to significantly impact tax return processing.”</p>

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	<p>working remotely from Maine during the state of emergency and due to the COVID-19 pandemic, to constitute substantial physical presence in this State for sales and use tax registration and collection duty purposes. For tax years beginning in 2020, MRS will not consider the presence of one or more employees in this State, who commenced working remotely from Maine during the state of emergency and due to the COVID-19 pandemic, to establish, by itself, corporate income tax nexus. In response to COVID-19 related corporate tax changes at the federal level, MRS has automatically extended the filing deadline for corporate and franchise taxpayers in Maine, on extension, from October 15, 2020 to November 16, 2020.)</p>	<p>No.</p> <p>An individual is considered a statutory resident of Maine if the individual (1) is not domiciled in Maine but maintains a “permanent place of abode” in Maine <u>and</u> (2) spends more than 183 days of the year in the State (unless the individual is in the U.S. Armed Forces). <i>See</i> 36 M.R.S. § 5102(5)(B).</p> <p>As an exception to the “permanent place of abode” requirement, above, MRS Rule 807 provides that a “place of abode” is not considered “permanent” if it is only maintained during (1) a “temporary stay in Maine” and (2) such temporary stay is for the “accomplishment of a particular purpose.” However, an individual who is domiciled outside of Maine but maintains a second home in Maine at which they stay during part of the year would <u>not</u> meet this exception in MRS Rule 807, even during COVID-19.</p> <p>Therefore, an individual living at their second home in Maine for more than 183 days during the tax year would be considered a Maine statutory resident, even during COVID-19.</p> <p><i>Updated May 14, 2020</i></p> <p>09. I am an employer located outside of Maine. Due to COVID-19 one or more employees began teleworking in Maine. Do employees teleworking in Maine establish corporate income tax nexus?</p> <p>For tax years beginning in 2020, MRS will not consider the presence of one or more employees in this State, who commenced working remotely from Maine during the state of emergency and due to the COVID-19 pandemic, to establish, by itself, corporate income tax nexus.</p> <p>For more information on Maine corporate income tax nexus, see MRS Rule 808.</p> <p><i>Updated November 3, 2020</i></p> <p>10. Am I required to withhold Maine income tax for an employee(s) teleworking in Maine due to the COVID-19 state of emergency?</p> <p>Maine income tax withholding for wages paid in 2020 to a Maine resident suddenly working in Maine due to a state's COVID-19 state of emergency, will continue to be calculated as if the Maine resident were still working outside the State.</p> <p>See MRS Rule 803, Section .04B, available at www.maine.gov/revenue/publications/rules.</p>	

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		<p data-bbox="709 170 1129 196"><i>Updated November 3, 2020” (11/3/20)</i></p> <p data-bbox="709 250 1413 306">DOR Tax Alert - Maine Revenue Services Announces Tax Relief Updates for COVID-19 Emergency Period (10/20)</p> <p data-bbox="709 342 1488 613">“Tax Relief for Telework During the COVID-19 Emergency Period In response to the COVID-19 pandemic, Maine and other states declared states of emergency and issued temporary social-distancing measures, work-from-home requirements and policies, and other travel and work-place restrictions. Consequently, during the COVID-19 pandemic period, some employees who had been previously working physically present at a site in another state commenced working instead remotely from Maine – also known as telework. This change of location of employee activity has several potential tax ramifications.</p> <p data-bbox="709 647 1472 732">To minimize disruption and uncertainty regarding these tax impacts for certain employers and employees during the COVID-19 pandemic, MRS announces the following tax relief updates:</p> <ul data-bbox="709 768 1488 1516" style="list-style-type: none"> <li data-bbox="709 768 1488 979">• Employer Income Tax Withholding – New Telework in Maine by Maine Residents Maine income tax withholding for wages paid in 2020 to a Maine resident suddenly working in Maine due to a state’s COVID-19 state of emergency, will continue to be calculated as if the Maine resident were still working outside the State. See MRS Rule 803, Section .04(B), available at: www.maine.gov/revenue/publications/rules. <li data-bbox="709 1015 1488 1190">• Individual Income Tax –Estimated Income Tax Payments For tax years beginning in 2020, if an estimated income tax payment penalty is due by a Maine resident taxpayer as a result of the taxpayer suddenly working in Maine due to a state’s COVID-19 state of emergency, Maine Revenue Services (MRS) will abate the penalty upon request by the taxpayer. <li data-bbox="709 1226 1488 1437">• Individual Income Tax – Final Tax Liability For tax years beginning in 2020, the Mills Administration will introduce legislation in January to ensure Maine residents avoid double taxation as a result of COVID-19 related telework by allowing the tax credit for income tax paid to other jurisdictions if another jurisdiction is asserting an income tax obligation for the same income despite the employee no longer physically working in that jurisdiction due to COVID-19. <li data-bbox="709 1472 1488 1516">• Sales Tax Nexus: Registration and Collection Duty Requirements For sales occurring in 2020, MRS will not consider the presence of 	

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		<p>one or more employees in this State, who commenced working remotely from Maine during the state of emergency and due to the COVID-19 pandemic, to constitute substantial physical presence in this State for sales and use tax registration and collection duty purposes.</p> <ul style="list-style-type: none"> • Corporate Income Tax Nexus For tax years beginning in 2020, MRS will not consider the presence of one or more employees in this State, who commenced working remotely from Maine during the state of emergency and due to the COVID-19 pandemic, to establish, by itself, corporate income tax nexus. <p>Updated Guidance on Educational Opportunity Tax Credit (“EOTC”)</p> <ul style="list-style-type: none"> • Federal Student Loan Forbearance MRS is in the process of submitting to the Secretary of State the official, finalized emergency rulemaking for MRS Rule 812, “Credit for Educational Opportunity,” that will allow, for tax years beginning on or after January 1, 2020, student loan payments made by individuals in deferment or forbearance, including those subject to a federal student loan administrative forbearance pursuant to the federal Coronavirus Aid, Relief, and Economic Security (“CARES”) Act or federal Executive Order, to qualify for the EOTC as long as all other eligibility criteria are met. • Work-in-Maine Requirement For tax years beginning in 2020, for Maine people who were employed in Maine prior to, or during, the pandemic and who became unemployed as a result of COVID-19 but who are still making student loan payments, the Mills Administration will introduce legislation in January to allow them the EOTC. <p>Corporate Income Tax: Additional Extension of Time to File As previously announced, in response to COVID-19 related corporate tax changes at the federal level, MRS has automatically extended the filing deadline for corporate and franchise taxpayers in Maine, on extension, from October 15, 2020 to November 16, 2020. See Maine Tax Alert, Volume 30, Issue 18, October 2020, available at: www.maine.gov/revenue/publications/mainetax-alerts.” (10/20)</p> <p>Press Release (10/16/20) “FOR IMMEDIATE RELEASE Maine Department of Administrative and Financial Services October 16, 2020 Contact: Kelsey Goldsmith Mills Administration Provides COVID-19 Tax Guidance Governor Mills promises to protect Maine teleworkers and ensure educational tax credit program amid pandemic Augusta, MAINE – Today, the</p>	

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		<p>Department of Administrative and Financial Services (DAFS) provided guidance for individuals and businesses intended to avoid adverse tax consequences caused by COVID-19. The Department also announced it will introduce legislation in January to help Maine residents avoid burdensome and/or double tax payments as a result of COVID-19. “Maine people who have been able to work remotely, along with the businesses that have encouraged and supported teleworking efforts, are doing their part to protect us from the spread of this dangerous virus,” said Governor Mills. “It is my hope that my Administration’s actions will provide a measure of certainty and relief for now, and I look forward to working with the Legislature in January to ensure Mainers avoid unintended tax burdens caused by COVID-19.” “Today Governor Mills has removed many unknowns for those who have found themselves up against tax policy that was not developed with a pandemic in mind,” said Kirsten Figueroa, Commissioner of the Department of Administrative and Financial Services. “Governor Mills’ actions support those who have helped wage our battle against COVID-19 and provide certainty amid these uncertain times.” Tax Certainty for Individuals In the case of a Maine resident who worked from home during COVID-19 but who otherwise works out-of-state for an out-of-state employer: • The Mills Administration will introduce legislation in January to ensure Maine residents avoid double taxation as a result of COVID-19 related telework by allowing the tax credit for income tax paid to other jurisdictions if another jurisdiction is asserting an income tax obligation for the same income despite the employee no longer physically working in that jurisdiction due to COVID-19. • In the meantime, Governor Mills has instructed Maine Revenue Services to use its administrative authority to allow these Mainers to maintain the same withholding and estimated tax payment status used prior to the state of emergency. • Governor Mills has also instructed Maine Revenue Services to use its existing administrative authority to abate penalties, upon request, for any Maine resident taxpayer who owes an estimated income tax payment as a result of suddenly working in Maine as a result of the COVID-19 state of emergency. In the case of a Maine resident who is making payments on their student loans amid COVID-19 and would like to take advantage of the Educational Opportunity Tax Credit (“Opportunity Maine”): • Governor Mills has instructed Maine Revenue Services to use its administrative authority to allow taxpayers to claim the Opportunity Maine tax credit for completed student loan payments even if their student loans were subject to deferment or forbearance, including those federal student loans placed into automatic forbearance by the federal CARES Act, as long as all other eligibility criteria are met. • For Maine people who were employed in Maine prior to, or during, the pandemic and who became unemployed as a result of</p>	

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		<p>COVID-19 but who are still making student loan payments, the Mills Administration will introduce legislation in January to allow them the Opportunity Maine tax credit. Tax Guidance for Businesses Maine Revenue Services is reassuring out-of-state businesses not otherwise subject to tax in Maine, but whose employees commenced telework from Maine as a result of COVID19, that the presence of one or more employees teleworking in this state as a result of COVID-19 is not by itself grounds for establishing corporate income tax and/or sales and use tax nexus. Additionally, Maine Revenue Services is extending the 2019 Maine filing deadlines for corporate income tax returns (Form 1120-ME) and franchise tax returns (Form 1120BME) so that they may now be filed by November 16, 2020, with no late filing penalties. These actions will be done pursuant to the statutory authority for administrative action by the State Tax Assessor (Maine Revised Statutes, Title 36, sections 112, 5200, 5217-A, 5217-D, 5228, 5231, and 5250 and Part 8 generally). ###" (10/16/20)</p> <p>Governor Press Release (3/26/20)</p> <p>Governor Mills Extends State Income Tax Payment Deadline to July 15, 2020</p> <p>Governor Janet Mills and Commissioner of the Department of Administrative and Financial Services Commissioner Kirsten Figueroa announced today that 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 tax filing deadline to July 15, 2020.</p> <p><i>... “Aligning Maine’s tax filing and payment deadlines with the federal government and waiving late fees and interest payments will ease the number of things that Maine businesses and taxpayers have to think about during this difficult time,” said DAFS Commissioner Kirsten Figueroa.</i></p> <p>The State extended the payment deadline of April 15, 2020, to July 15, 2020. This includes any final and estimated Maine income tax payments due by April 15, 2020. Any failure-to-pay penalties and interest will be abated for the period of April 16, 2020, through July 15, 2020.</p> <p>The extended filing deadline for Maine income tax returns is automatically tied to any federal extension. Therefore, the filing deadline of April 15, 2020, for 2019 Maine income tax returns, is</p>	

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		<p>automatically extended to July 15, 2020. This includes Form 1040ME (Maine Individual Income Tax Return), Form 1041ME (Maine Income Tax Return for Estates and Trusts), and Form 1120ME (Maine Corporate Income Tax Return).</p> <p>Sales tax and payroll payments will continue as normal. For questions about Maine income tax, contact Maine Revenue Services (MRS) at (207) 626-8475 or visit the MRS website at www.maine.gov/revenue.</p>	
Maryland	<p>Tax Alert 07-24 on MD on Federal CARES Act (7/20/20)</p> <p>Tax Alert 05-04-20 on Employer Withholding Requirements (5/5/20)</p> <p>Tax Alert 04-14-20A</p> <p>FAQs (updated 4/14/20)</p> <p>MD COT Tax Alert 04-14-20B on Employer Withholding (4/14/20)</p> <p>MD Comptroller of the Treasury Information on New Filing Deadlines (4/9/20)</p> <p>Maryland Comptroller of the Treasury Tax Alert 04-20 – temporary acceptance of digital signatures (4/9/20)</p> <p>Maryland Secretary of State – Governor Executive Order 20-03-30-04 – Authorizing Remote Notarizations (3/30/20)</p> <p>Maryland State Department of Assessments and Taxation website (4/7/20):</p> <p>COVID-19 Unemployment Insurance Information (4/6/20)</p>	<p>Tax Alert 07-24 on MD on Federal CARES Act (7/20/20)</p> <p>Maryland Impact of the federal CARES Act on 1) Business Interest Expense Deduction, 2) Limitation of Excess Business Losses for Noncorporate Taxpayers, 3) Net Operating Losses, and 4) QIP Bonus Depreciation In response to the COVID-19 pandemic, the United States Congress passed the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act.</p> <p>The CARES Act became law on March 27, 2020. The Act temporarily altered several tax provisions enacted under the Tax Cuts and Jobs Act (TCJA) intended to increase cash flow and reduce the income tax burden on corporations, partnerships, and individuals. Relief includes: the temporary and retroactive reinstatement of Net Operating Loss (NOL) carryback provisions for tax years 2018, 2019, and 2020 previously repealed under the TCJA in Internal Revenue Code (IRC) § 172; a decreased limitation on business interest expenses subject to deduction in tax years 2019 and 2020 under IRC § 163(j); and the elimination of loss limitations imposed on noncorporate taxpayers by the TCJA under IRC § 461(l) for tax years 2018, 2019, and 2020. The CARES Act also provided a technical correction giving qualified business improvements (QIP) a 15-year recovery period, thereby making those assets eligible for 100% bonus depreciation under IRC § 168.</p> <p>As a conformity state, Maryland generally conforms to federal income tax laws except where the Maryland Legislature has enacted decoupling legislation. Additionally, Maryland law provides that if the revenue impact of an IRC amendment for a taxable year that begins in the calendar year in which the amendment is enacted is greater than \$5 million, the amendment does not affect the determination of Maryland taxable income for that tax year 1; that is, Maryland automatically decouples from those federal changes. The revenue impact is determined by the Bureau of Revenue Estimates in a report issued 60 days after an amendment to the IRC². In its report dated June 12, 2020³</p>	<p>Maryland Secretary of State – Governor Executive Order 20-03-30-04 – Authorizing Remote Notarizations (3/30/20)</p> <p>The Comptroller of Maryland agency has set up a dedicated email address — taxpayerrelief@marylandtaxes.gov — to assist businesses with extension-related questions. Business owners can also call the Comptroller’s Ombudsman at 410-260-4020.</p> <p>Maryland Department of Assessments and Taxation website (3/17/20)</p> <p>“Tax Credits - Please be advised that effective 3/16/2020, SDAT’s Tax Credits office will be closed to the public until further notice. All tax credit applications can be filed online through http://www.taxcredits.sdat.maryland.gov.</p> <p>Charter Business Services & Personal Property Assessments – Please be advised that effective 3/16/2020, SDAT’s Charter & Personal Property public counter located at State Center in Baltimore will be closed to the public until further notice.</p> <p>Nearly all charter and personal property filings can be made online, and to do so please visit Maryland Business Express (www.businessexpress.maryland.gov) to register your business, order business documents, and</p>

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	<p data-bbox="289 168 688 228">MD UI COVID Tax Relief FAQs – (4/6/20)</p> <p data-bbox="289 258 688 350">MD COT Press Release on Temporary Stop of Processing Paper Returns on April 15 (4/6/20)</p> <p data-bbox="289 380 688 472">Maryland Comptroller of the Treasury COVID-19 Frequently Asked Questions (FAQs) (4/2/20)</p> <p data-bbox="289 501 688 594">Maryland Tax Alert 04-01-20 on tax filing and payment relief update (4/1/20)</p> <p data-bbox="289 623 688 748">Maryland Secretary of State – Governor Executive Order 20-03-30-04 – Authorizing Remote Notarizations (3/30/20)</p> <p data-bbox="289 777 688 870">Prior Tax Alert on filing and payment extension (3/20/20 originally, updated 4/1/20)</p> <p data-bbox="289 899 688 1024">News Release on filing and payment for individuals and corps changed to 7/15 and sales tax not due 3/20/20 (3/20/20)</p> <p data-bbox="289 1053 688 1114">News Release on payment deadline 7/15 (3/17/20)</p> <p data-bbox="289 1143 688 1203">PRIOR Comptroller of Maryland News Release/Bulletin (3/11/20)</p> <p data-bbox="289 1232 688 1513">(July 15 – filing and payment extension for individuals, corporate, pass through entity, and fiduciary taxpayers income taxes – waive interest and penalty for late payments made by July 15. Fiscal and calendar year filers with tax years ending January 1, 2020 through March 31, 2020 are also</p>	<p data-bbox="709 168 1493 407">, the Bureau of Revenue Estimates concluded that each of the key provisions would have an impact of greater than \$5 million in each year affected, 2018, 2019 and 2020. However, the Maryland decoupling statute permits decoupling only for the purposes of calculating Maryland taxable income for the year in which the amendment is enacted⁴ . Therefore, Maryland is automatically decoupled from the CARES Act provisions affecting tax year 2020, but conforms to CARES Act provisions affecting tax years 2018 and 2019.</p> <p data-bbox="709 440 1388 467">The Maryland impact of each key provision is discussed below.</p> <p data-bbox="709 500 1129 527">Business Interest Expense Deduction</p> <p data-bbox="709 532 1493 1507">Prior to the CARES Act, Federal law limited the allowed deduction for business interest expense to the sum of: (1) business interest income for the taxable year; (2) 30% of the adjusted taxable income of the 1 Tax-General Article (TG) § 10-108(c) of the Annotated Code of Maryland. 2 TG § 10-108(b) 3 https://www.marylandtaxes.gov/reports/static-files/revenue/federalimpact/CARES_Act_60_Day_Report_Final_2020.pdf 4 TG § 10-108(a) TTY: Maryland Relay 711 taxpayer for the taxable year; and (3) the floor plan financing interest of such a taxpayer for the taxable year. IRC § 163(j). Maryland conforms to the federal law on business interest expense; prior to the enactment of the CARES Act, no Maryland modification had been required. The CARES Act § 2306 amended IRC § 163 to raise the percentage of adjusted taxable income that may be included in the business interest expense deduction from 30% to 50% for all business types, except partnerships⁵ , for taxable years beginning in 2019 and 2020⁶ . Additionally, in the case of any taxable year beginning in 2020, a taxpayer may elect to substitute its 2019 taxable income in the calculation of its business interest expense deduction⁷ , unless 2019 is a short taxable year⁸ . If a taxpayer amends their federal 2018 or 2019 return to increase the business interest expense deduction, they may also amend their Maryland return based on the reduced federal adjusted gross income. No decoupling modification for business interest expense is required for amended returns for tax years 2018 or 2019. Any NOL generated in tax years 2018 or 2019 may be carried forward to tax year 2020. Maryland is decoupled from IRC § 163 as amended by the CARES Act § 2306, as it applies to a tax year beginning in 2020. A decoupling modification is required to add back to federal taxable income any amount included in the federal business interest expense deduction that exceeds 30% of federal taxable income. This decoupling modification may affect the amount of NOL that may be carried forward. NOLs incurred in tax year 2020 may not be carried back.</p>	<p data-bbox="1514 168 2043 224">file annual reports and personal property tax returns.</p> <p data-bbox="1514 266 2043 418">Please be advised that effective 3/16/2020, SDAT's Real Property Offices will only accept telephone and written appeals. All in-person real property assessment appeal hearings will be suspended until further notice.</p> <p data-bbox="1514 456 2043 634">Real Property Assessment Appeal Form - Property tax assessment notices were mailed to Group 2 property owners on Friday, December 27, 2019. A map of which properties fall into Groups 1, 2, and 3 and their respective years for reassessment can be viewed here.</p> <p data-bbox="1514 675 2043 732">The deadline to file an appeal is February 10, 2020.”</p> <p data-bbox="1514 773 2043 894">MACPA sent letter to Maryland Congressional legislators urging Treasury and IRS to immediately release details of filing relief. (3/14/20)</p> <p data-bbox="1514 927 2043 1049">“I am writing to ask that you contact the Treasury Department and the IRS to urge that they immediately release specific details on pending tax filing and payment relief.</p> <p data-bbox="1514 1081 2043 1507">On March 11, Treasury Secretary Mnuchin and President Trump announced that the Administration would instruct the IRS to extend the tax filing season for certain individuals and businesses affected by the coronavirus. Following those announcements, the president invoked the Stafford Disaster Relief and Emergency Assistance Act to declare a national emergency. An emergency declaration may unlock tax filing and late payment relief for individuals and businesses. Extending certain filing deadlines along with payment and interest relief are critical to alleviate the uncertainty about this year’s tax filing season.</p>

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	<p>eligible for the July 15, 2020 filing and payment extension. The due date for March quarterly estimated payments that is normally due April 15 is extended to July 15, 2020. The state of Maryland has extended the due date for filing June 15th estimated tax payment to July 15th. 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. The extension of time for filing returns and payment of tax has been extended to apply to estate tax. Any estate with a return due date after April 1, 2020 and before July 15, 2020 may file the return on or before July 15, 2020. This extension affects the estates of decedents dying between July 1, 2019 and October 14, 2019. Estates that had previously filed a request for extension and whose due date falls between April 1, 2020 and July 14, 2020 are also affected. Estate tax returns for those estates that file a request for extension by July 15, 2020 must submit the Maryland estate tax return on or before January 15, 2021. For individuals who request a federal extension by July 15, 2020, the Maryland tax return is due by October 15, 2020. For corporations who request a federal extension by July 15, 2020, the Maryland tax return is due by November 15, 2020. The cessation of collections is effective immediately and shall continue until 30 days after the lifting of the state of emergency by the Governor. Pursuant to this action, the</p>	<p>Limitation of Excess Business Losses for Noncorporate Taxpayers Prior to the CARES Act, an individual, trust, or estate, could offset up to \$250,000 (\$500,000 for individuals filing jointly) of nonbusiness income with business losses. Any loss beyond that limit could be carried forward as an NOL. Maryland has conformed to this provision; no Maryland modification has been required. The CARES Act § 2304 amended IRC § 461(l) to eliminate the limitation on individuals, trusts, and estates and allow them to use business losses to offset the full amount of their nonbusiness income for tax years 2018 through 20209 . Any excess loss is considered an NOL. Maryland conforms to this provision as it applies to tax years 2018 and 2019. If a taxpayer amends their 2018 or 2019 federal returns to use business losses to offset the full amount of their nonbusiness income, they may also amend their Maryland return for those years. Any excess loss maybe carried forward. Maryland is decoupled from IRC § 461(l) as amended by the CARES Act § 2304 as it applies to tax year 2020. At the Maryland level, noncorporate taxpayers’ business losses incurred in tax year 2020 may only offset up to \$250,000 (\$500,000 for joint filers) of nonbusiness income. A decoupling modification is required to add back to federal taxable income any deduction of business loss that exceeds \$250,000 (\$500,000 for joint filers). This decoupling modification may affect the amount of NOL that may be carried forward. NOLs incurred in tax year 2020 may not be carried back. 5 For partnerships, this amendment only applies to taxable years beginning in 2020, but 50% of any excess business interest expense allocated from a partnership for any taxable year beginning in 2019 shall be treated as business interest that is paid or accrued by the partner in the partner’s first taxable year beginning in 2020 and that is not subject to the partner’s § 163(j) limit in 2020.</p> <p>IRC § 163(j)(10)(A)(ii). 6 IRC § 163(j)(10)(A)(i) 7 IRC § 163(j)(10)(B)(i) 8 IRC § 163(j)(10)(B)(ii) 9 IRC § 461(l)(2)(B) TTY: Maryland Relay 711 NOLs Prior to the passage of the federal Tax Cuts and Jobs Act (TCJA) in 2017, IRC § 172 allowed taxpayers to carryback NOLs for up to two years, with an election for 5 years in some cases. Maryland decoupled from the five-year election, which had been found in IRC § 172(b)(1)(H), with the result that Maryland allowed a carryback for up to two years only. The TCJA repealed the carryback federally, allowing a 20-year NOL carryforward to offset up to 80% of taxable income each year for tax years beginning after December 31, 2017. This change by the TCJA rendered Maryland’s decoupling moot; the Maryland statute¹⁰ specifically decoupled from IRC § 172(b)(1)(H), which was repealed by the TCJA. Maryland reverted to conformity by</p>	<p>The MACPA and the AICPA has publicly urged and been in close communication with the Treasury Department and the IRS to provide filing, payment, and interest relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the COVID-19 pandemic.</p> <p>While I appreciate the Administration’s public support to the taxpaying public, I am greatly concerned that the Treasury Department and the IRS have yet to provide specific details on how relief will be administered and who it might cover. Immediate, clear guidance and specific details on tax filing and payment relief are critically needed to help tax practitioners and their clients.</p> <p>Relief for all taxpayers is desperately needed in light of the uncertainty and challenges caused by the spread of the COVID-19 pandemic. Tax practitioners and our clients anxiously await details from the Administration in the midst of this fast-moving emergency situation.”</p>

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	<p>Comptroller’s office will not send out lien warning notices, issue liens, attach bank accounts, hold up the renewal of any license including Maryland driver’s licenses, or offset vendor payments for Maryland taxes. The agency will temporarily stop processing paper tax returns on April 15. The Office will recognize the temporary nature of a business’ interim workplace model and employee deployment in light of and during the current health emergency and will not use these temporary measures to impose business nexus, to alter the sourcing of business income, or to impose additional withholding requirements on the employer.)</p> <p>(The Comptroller’s office will temporarily accept images of signatures (scanned and photographed) and digital signatures on certain documents. The scope is limited to the determination and collection of liabilities. As part of this initiative, the limited documents include extensions of statute of limitations on assessment or collection, waivers of statutory notices of deficiency and consents to assessment, or agreements to specific tax matters or tax liabilities (closing or settlement agreements). In addition, the Comptroller’s office will allow Comptroller employees to send and accept documents via secure email. Any taxpayer can request that a secure email be sent by a Comptroller employee. Alternatively, the Comptroller will accept password protected attachments using certain programs.</p>	<p>default, and for tax years beginning after December 31, 2017, no carryback has been allowed, only carryforward¹¹. Maryland also conformed to the 80% limitation. Prior to the CARES Act, Maryland conformed to IRC § 172; no Maryland modification has been required for tax years beginning after December 31, 2017. The CARES Act § 2303 amended the NOL provisions enacted under the TCJA to allow a five-year carry back for NOLS and suspend the 80% carryforward limitation for tax years beginning after December 31, 2017 and before January 1, 2021 (2018, 2019, and 2020)¹². As a result, businesses may amend their federal 2018 tax year returns to carryback current year losses and offset federal taxable income for tax years as far back as 2013. Losses incurred in 2019 and 2020 may be carried back as far as 2014 and 2015, respectively, at the federal level. Maryland conforms to this provision as it applies to tax years 2018 and 2019. NOLs incurred in tax years 2018 and 2019 may be carried back for up to five years. If a taxpayer incurred a federal NOL in tax year 2018 or 2019, and they amend prior year federal returns to carry the NOL back, they may also amend their Maryland returns for each year a federal amended return was filed. Please note, the IRS has implemented procedures for quick refunds due to the carryback of NOLs, but Maryland has no such procedures; taxpayers must file amended returns to claim the state refund. Maryland is decoupled from IRC § 172 as amended by the CARES Act § 2303 as it applies to tax year 2020. Taxpayers may continue to carry forward losses incurred in tax years beginning after December 31, 2017; they may not amend prior year returns to carry back current year federal NOLs incurred in tax year 2020. Additionally, any NOLs carried forward from prior years is limited to 80% of Maryland taxable income for 2020. The remaining unused NOL may be carried forward to tax year 2021. Because tax year 2020 NOLs may not be carried back at the Maryland level, taxpayers may deplete a 2020 federal NOL by carrying it back before the federal NOL is depleted at the Maryland level. A decoupling modification is required for each year to which a 2020 NOL is carried back at the federal level, as allowed by the CARES Act. A decoupling modification is also required to add back to tax year 2020 any NOL carryforward that exceeds 80% of taxable income for the tax year. The modification is determined using Maryland Form 500DM and instructions. Pro forma federal returns must be completed in order to determine the decoupling modification. Example 1. Taxpayer A incurred a federal NOL of \$100,000 in tax year 2019. The taxpayer amends its federal returns to offset its 2018 income of \$110,000, bringing 2018 federal taxable income to \$10,000, 10 TG § 10-210.1(b)(2) 11 COMAR 03.04.03.07.B. 12 IRC § 172(b)(1)(D) TTY: Maryland Relay 711 and</p>	

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	<p>In order to send a document with the digital signature, the taxpayer or representative must include a statement, either in the form of an attached cover letter or within the body of the email, saying to the effect: “The attached [name of document] includes [name of taxpayer]’s valid signature and the taxpayer intends to transmit the attached document to the Comptroller of Maryland.”¹ The choice to transmit documents electronically is solely that of the taxpayer. <u>The office will consider the temporary nature of a business’s 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.</u></p> <p>(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> <p>(June 1 – extended Feb, Mar., and April filings and payments to June 1 for sales and use tax, withholding payments, admissions and amusement tax, tobacco tax, motor carrier and motor fuel taxes, Bay restoration fees.)</p>	<p>receives a federal refund. Taxpayer A may amend its 2018 Maryland return to carry back the 2019 NOL. Example 2. In tax year 2020, Taxpayer B incurs a federal NOL of \$100,000. Taxpayer B amends prior year federal returns to carry the NOL back. The NOL offsets income of \$80,000 in 2018, and reduces 2019 income of \$90,000 to \$70,000 at the federal level. 2018 and 2019 Maryland returns may not be amended to carryback the 2020 NOL. Prior to tax year 2021, the 2020 NOL is depleted at the federal level; taxpayer used its entire 2020 NOL by carrying it back to 2018 and 2019. However, at the Maryland level, Taxpayer B may use Form 500DM to carry forward the 2020 NOL to reduce 2021 income by up to 80% of 2021 Maryland taxable income. For further discussion of net operating losses and associated Maryland addition and subtraction modifications, please see Administrative Release 18. Qualified Improvement Property and Bonus Depreciation The CARES Act § 2307 made a technical correction to the TCJA, allowing qualified improvement property (QIP) placed in service after December 31, 2017, to be classified as 15-year property and eligible for federal 100% bonus depreciation. The CARES Act accomplishes the correction by amending IRC § 168(e) and (g). This provision is effective as if it were included in the TCJA, and applies to tax years beginning after December 31, 2017. Maryland has legislatively decoupled from federal bonus depreciation, except when it is taken by a manufacturer, by decoupling from IRC § 167(a) and (k) 13. Prior to the passage of the CARES Act, Maryland had not been specifically decoupled from IRC § 168(e)(3)(E)(vii), which the CARES Act amended to classify QIP as 15-year property. The shortened depreciation period for QIP will have an unknown, but likely not significant, impact on revenue. Therefore, Maryland conforms to the provision that classifies QIP as 15-year property as it applies to all tax years beginning after December 31, 2017. QIP placed in service in tax years 2018 and beyond is 15-year property, and may be depreciated as such. Because Maryland has legislatively decoupled from federal bonus depreciation, non-manufacturers may not take bonus depreciation on QIP at the Maryland level, even though the property qualifies for federal bonus depreciation. July 2020”</p> <p>Tax Alert 05-04-20 on Employer Withholding Requirements (5/5/20)</p> <p>“THIS ALERT SUPERSEDES THE PREVIOUS ALERT ISSUED 5-01 EMPLOYER WITHHOLDING REQUIREMENTS FOR TELEWORKING EMPLOYEES DURING THE COVID-19 EMERGENCY On March 5, 2020, Governor Lawrence J. Hogan, Jr. proclaimed a state of emergency and a catastrophic health emergency</p>	

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	<p>(July 31 - unclaimed property reports and payments for insurance companies for 2019 calendar year are extended from April 30.)</p> <p>(Cessation of collection efforts is effective immediately until 30 days after the lifting of the state of emergency by the Governor. Comptroller's office will not send out lien warning notices, issue liens, attach bank accounts, hold up the renewal of any license including Maryland driver's licenses, or offset vendor payments for Maryland taxes.)</p> <p>(While the 1st quarter contribution and wage reports for UI will be due on April 30, 2020, we will consider tax payments for the 1st quarter to be received timely if received by June 1, 2020.)</p> <p>(The May 15, 2020 deadline for all owners of income producing real property to submit Income and Expense Questionnaires under Tax-Property Article § 8-105 will be extended to July 15, 2020. The deadline to submit 2020 Annual Reports and Personal Property Tax Returns for businesses will be automatically extended to July 15, 2020. April 15 Franchise Tax Return and April 15 franchise tax payment due dates will be extended to 30 days after the state of emergency is rescinded. Expiration dates for trade names and name reservations, as well as entity forfeiture dates will also be extended to 30 days after the state of emergency is rescinded.)</p>	<p>related to COVID-19. The following tax alert addresses withholding questions received by the Office of the Comptroller of Maryland due to the unprecedented situation caused by the COVID-19 pandemic.</p> <p>Employer Withholding Requirements</p> <p>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. Generally, Maryland imposes income tax, and therefore a withholding requirement on employers, for employees domiciled in Maryland, statutory residents of Maryland¹, and non-residents receiving Maryland-sourced income. Income is deemed Maryland-sourced income when the income is compensation for services performed in Maryland. Residents of Virginia, Washington D.C., West Virginia, and Pennsylvania who earn wages, salaries, tips, and commission income for services performed in Maryland are exempt from Maryland state income tax, and therefore, withholding, because Maryland has a reciprocal agreement with these states. Unlike the aforementioned states, Delaware has not entered into a reciprocal agreement with the state of Maryland. Compensation paid to a Maryland nonresident who is teleworking in Maryland is Maryland-sourced income, and therefore, subject to withholding.</p> <p>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. As has always been the case, the Office reviews and considers the specific facts and circumstances of each taxpayer in order to make a fair determination. In doing so going forward, the Office understands that many businesses have been required or otherwise found it necessary during the COVID-19 health emergency to temporarily alter their workplace model and deployment of their employees. The Office further understands that this was done in order to comply with the various gubernatorial executive orders and health department and CDC recommendations on social distancing. Consequently, the Office will recognize the temporary nature of a business' interim workplace model and employee deployment in light of and during the current health emergency and will not use these temporary measures to impose business nexus, to alter the sourcing of business income, or to impose additional withholding requirements on the employer.</p> <p>Frequently Asked Questions:</p> <p>1. My business is based in Virginia with offices in Maryland and Washington D.C. Both of my employees are Maryland residents. Generally, one works in the Maryland office and the other in the Washington D.C. office. Both are presently teleworking in Maryland. Do I have a Maryland withholding requirement?</p>	

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	<p>MD - Maryland is automatically decoupled from the CARES Act provisions affecting tax year 2020, but conforms to CARES Act provisions affecting tax years 2018 and 2019. Business Interest Expense Deduction. If a taxpayer amends their federal 2018 or 2019 return to increase the business interest expense deduction, they may also amend their Maryland return based on the reduced federal adjusted gross income. No decoupling modification for business interest expense is required for amended returns for tax years 2018 or 2019. Any NOL generated in tax years 2018 or 2019 may be carried forward to tax year 2020. Maryland is decoupled from IRC § 163 as amended by the CARES Act § 2306, as it applies to a tax year beginning in 2020. A decoupling modification is required to add back to federal taxable income any amount included in the federal business interest expense deduction that exceeds 30% of federal taxable income. This decoupling modification may affect the amount of NOL that may be carried forward. NOLs incurred in tax year 2020 may not be carried back.</p> <p>Limitation of Excess Business Losses for Noncorporate Taxpayers. Maryland has conformed to this provision; no Maryland modification has been required. Maryland conforms to this provision as it applies to tax years 2018 and 2019. If a taxpayer amends their 2018 or 2019 federal returns to use business losses to</p>	<p>Yes. Your employees are Maryland residents and are subject to tax on all income earned.</p> <p>2. My business is based in Maryland with offices in Virginia and Washington D.C. Both of my employees are Maryland residents. One works in the Maryland office and the other in the Washington D.C. office. Do I have a Maryland withholding requirement? Yes. Your employees are Maryland residents and are subject to tax on all income earned.</p> <p>3. My business is based in Virginia with offices in Maryland and Washington D.C. Both of my employees are Virginia residents. Generally, one works in the Maryland office and the other in the Washington D.C. office. Both are teleworking in Virginia. Do I have a Maryland withholding requirement? No. Your employees are not Maryland residents and they are not performing services in the state. Even if they were providing services in the state, they would be exempt from withholding due to Maryland’s reciprocal agreement with Virginia.</p> <p>4. My business is based in Delaware with an office in Maryland. My employee resides in Delaware but generally works in the Maryland office. He is currently teleworking in Delaware. Do I have a Maryland withholding requirement? Yes. Delaware has not entered into a reciprocal agreement with Maryland. You have a withholding requirement for the wages paid as compensation for services rendered in the Maryland office because it is Maryland-sourced income, but no withholding requirement for the wages paid as compensation during the time your employee is teleworking.</p> <p>5. My business is based in Delaware with an office in Maryland. My employee resides in Delaware but generally works in the Maryland office. He is currently teleworking in Maryland. Do I have a Maryland withholding requirement? Yes. Delaware has not entered into a reciprocal agreement with Maryland. You have a withholding requirement for the wages paid as compensation for services rendered in the Maryland office and those paid for services rendered while teleworking in Maryland.” (5/5/20)</p> <p>1 Active duty military and the spouses of active duty military are not deemed statutory residents when their presence in Maryland is solely the result of military orders.</p> <p>Tax Alert 04-14-20A</p> <p>“THIS ALERT SUPERSEDES PREVIOUS ALERT ISSUED 4-1. IMPACT OF COVID-19 ON MARYLAND TAX FILING On March 5,</p>	

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	<p>offset the full amount of their nonbusiness income, they may also amend their Maryland return for those years. Any excess loss maybe carried forward. Maryland is decoupled from IRC § 461(l) as amended by the CARES Act § 2304 as it applies to tax year 2020. At the Maryland level, noncorporate taxpayers' business losses incurred in tax year 2020 may only offset up to \$250,000 (\$500,000 for joint filers) of nonbusiness income. A decoupling modification is required to add back to federal taxable income any deduction of business loss that exceeds \$250,000 (\$500,000 for joint filers). This decoupling modification may affect the amount of NOL that may be carried forward. NOLs incurred in tax year 2020 may not be carried back. 5 For partnerships, this amendment only applies to taxable years beginning in 2020, but 50% of any excess business interest expense allocated from a partnership for any taxable year beginning in 2019 shall be treated as business interest that is paid or accrued by the partner in the partner's first taxable year beginning in 2020 and that is not subject to the partner's § 163(j) limit in 2020. IRC § 163(j)(10)(A)(ii). . Maryland conforms to this provision as it applies to tax years 2018 and 2019. NOLs incurred in tax years 2018 and 2019 may be carried back for up to five years. If a taxpayer incurred a federal NOL in tax year 2018 or 2019, and they amend prior year federal returns to carry the NOL back, they may also amend their</p>	<p>2020, Governor Lawrence J. Hogan, Jr. proclaimed a state of emergency and a catastrophic health emergency related to COVID-19. The following tax alert addresses actions taken by the Governor and the Office of the Comptroller of Maryland due to the unprecedented situation caused by the COVID-19 pandemic. This tax alert includes updates based on additional guidance issued by the IRS on April 9, 2020. 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. Please note, the information in this Tax Alert applies only to those tax filings under authority of the Comptroller, as described below. Taxpayers may need to consult other state agencies regarding any possible extensions for other tax filings (e.g., personal property, unemployment insurance).</p> <p>Extension of Time for Income Tax Filing and Income Tax Payments</p> <p>Due to the COVID-19 pandemic and associated restrictions on activity, 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. Maryland individual, corporate, pass through entity, estate 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. By law, 2019 tax returns for businesses and individuals are due no later than April 15, 2020. Due to the state of emergency, the Comptroller finds that good cause exists to extend the time to file an income tax return. The deadline to file a 2019 income tax return is July 15, 2020. Interest and penalty shall be assessed on any unpaid tax from July 15, 2020 until the date the tax is paid. Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 extension for filing returns and payment. The payment due date for quarterly estimated tax payments² for the periods ending March 31, 2020 is generally April 15, 2020. Due to the state of emergency, the due date is extended to July 15, 2020. Additionally, the due date for estimated payments for the second quarter of 2020, originally due on June 15, 2020, is extended to July 15, 2020. The extension to July 15, 2020 for filing of returns and payment of 2019 taxes, as well as estimated tax payments for the first and second quarters of 2020, is automatic; no filing or request is required to take advantage of the extended deadline. Individual taxpayers who are paying by check or money order should submit their payment, along with Maryland Form PV, by July 15, 2020. 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. Please note, the deadline to file a</p>	

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	<p>Maryland returns for each year a federal amended return was filed. Please note, the IRS has implemented procedures for quick refunds due to the carryback of NOLs, but Maryland has no such procedures; taxpayers must file amended returns to claim the state refund. Maryland is decoupled from IRC § 172 as amended by the CARES Act § 2303 as it applies to tax year 2020. Taxpayers may continue to carry forward losses incurred in tax years beginning after December 31, 2017; they may not amend prior year returns to carry back current year federal NOLs incurred in tax year 2020. Additionally, any NOLs carried forward from prior years is limited to 80% of Maryland taxable income for 2020. The remaining unused NOL may be carried forward to tax year 2021. Because tax year 2020 NOLs may not be carried back at the Maryland level, taxpayers may deplete a 2020 federal NOL by carrying it back before the federal NOL is depleted at the Maryland level. A decoupling modification is required for each year to which a 2020 NOL is carried back at the federal level, as allowed by the CARES Act. A decoupling modification is also required to add back to tax year 2020 any NOL carryforward that exceeds 80% of taxable income for the tax year. The modification is determined using Maryland Form 500DM and instructions. Pro forma federal returns must be completed in order to determine the decoupling modification. Qualified</p>	<p>federal extension is generally April 15. Due to the COVID-19 pandemic, the deadline to request an extension to file 2019 federal taxes has also been extended to July 15, 2020. However, the extension due date remains October 15, 2020 for individuals, and November 15, 2020 for corporations. Effectively, the extension is reduced from the usual six months to three months for individuals, and from the usual seven months to four months for corporations. For individuals who request a federal extension by July 15, 2020, the Maryland tax return is due by October 15, 2020. For corporations who request a federal extension by July 15, 2020, the Maryland tax return is due by November 15, 2020. For more information on federal filing deadlines, please consult guidance issued by the IRS. 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. Claims for refund from tax year 2019 must be filed no later than July 15, 2023. 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 return³. Due to the state of emergency, claims for refund from tax year 2016 must be submitted on or before July 15, 2020. The extension of time for filing returns and payment of tax has been extended to apply to estate tax. Typically, an estate tax return must be filed by nine months after the date of the death of the decedent. Any estate with a return due date after April 1, 2020 and before July 15, 2020 may file the return on or before July 15, 2020. This extension affects the estates of decedents dying between July 1, 2019 and October 14, 2019. Estates that had previously filed a request for extension and whose due date falls between April 1, 2020 and July 14, 2020 are also affected. No action is required to take advantage of this extension; the extension is automatic. Because the due date for estates of decedents dying between July 1, 2019 and October 14, 2019 is now July 15, 2020, any request for a six-month extension beyond the July 15, 2020 due date to file the estate tax return must be submitted by July 15, 2020. As usual, a request for extension does not extend the time to pay the estate tax due beyond July 15, 2020; the tax must be submitted with the request for extension. Estate tax returns for those estates that file a request for extension by July 15, 2020 must submit the Maryland estate tax return on or before January 15, 2021. Electronic filing continues to be the most efficient way to file taxes and to request a refund. iFile and bFile, on the Comptroller’s website, allow you to file individual and corporation income tax returns electronically for free. Cessation of collection efforts Pursuant to the proclamation of a state of emergency, and a catastrophic health emergency, the Governor issued an Order, entitled “Extending Certain Licenses, Permits, Registrations, and Other Governmental Authorizations, and Authorizing</p>	

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	<p>Improvement Property and Bonus Depreciation - Maryland conforms to the provision that classifies QIP as 15-year property as it applies to all tax years beginning after December 31, 2017. QIP placed in service in tax years 2018 and beyond is 15-year property, and may be depreciated as such. Because Maryland has legislatively decoupled from federal bonus depreciation, non-manufacturers may not take bonus depreciation on QIP at the Maryland level, even though the property qualifies for federal bonus depreciation.</p>	<p>Suspension of Legal Time Requirements,” dated March 12, 2020 and amended on March 30, 2020. Pursuant to certain authority granted to the Comptroller under the Annotated Code of Maryland and the Governor’s Executive Order, the Comptroller is suspending the following provisions of the Annotated Code of Maryland, Tax General Article (“TG”) §13-601(a), (b); § 13-701(a), (b); and §13-807; §13-811(c),(e) related to the Comptroller’s cessation of collection efforts. This cessation is effective immediately and shall continue until 30 days after the lifting of the state of emergency by the Governor. Pursuant to this action, the Comptroller’s office will not send out lien warning notices, issue liens, attach bank accounts, hold up the renewal of any license including Maryland driver’s licenses, or offset vendor payments for Maryland taxes. Taxpayers receiving notices from the Comptroller’s Office during the current COVID-19 crisis should contact the email address on the notice for additional information. Further, taxpayers who are currently on a payment plan for delinquent business and/or income taxes and are unable to make those payments due to the COVID-19 crisis should contact this office at the following to discuss delaying payments: Business taxpayers: cdcollectionbizz@marylandtaxes.gov Individual income tax taxpayer: COVID19@marylandtaxes.gov To allow this Office to respond quickly to requests for delaying payments, Comptroller Franchot suggests that the following information is provided: Individual Taxpayers: name, address, daytime phone number and the last four digits of the taxpayer’s social security number; Business Taxpayers: business name, contact name, daytime telephone number, central registration number (CR) or federal identification number (FEIN). Extensions for Other Business Taxes Electronic filing remains the most efficient way to file Maryland business tax returns. bFile allows you to file many business tax returns online for free. Sale and use tax Generally, sales and use tax returns are due on or before the 20th day of the month that follows the month in which a vendor made a retail sale⁴. The payment of sales and use tax must accompany the return⁵. The Comptroller may extend the time to file a sales and use tax return for reasonable cause⁶. 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. 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. Withholding Generally, every employer must withhold estimated income tax from employees’ wages and submit estimated payments to the Comptroller⁷.</p>	

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		<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. Do not combine withholding for separate reporting periods into a single return. Instead, please file the separate returns reflecting the tax withheld for each filing period as if they had been filed according to their original due dates. For information on employer withholding requirements for teleworking employees, please see Tax Alert 4-14-20B EMPLOYER WITHHOLDING REQUIREMENTS FOR TELEWORKING EMPLOYEES DURING THE COVID-19 EMERGENCY. Admissions and amusement tax The due date for returns and payments of admissions and amusement tax is usually the 10th day of the month that follows the month in which the person has gross receipts subject to the admission and amusement tax, and for other periods that the Comptroller specifies by regulation⁸. The payment must accompany the return⁹. The Comptroller is authorized to abate interest and late charges for cause shown. Abatements may be made by the Comptroller without a request if qualification can be determined on an automated basis¹⁰. The Comptroller is extending the due date for admissions and amusements tax returns to July 15, 2020. Admissions and amusements returns and payments for gross receipts from February, March, April, May and June, 2020 may be submitted by July 15, 2020 without incurring interest or penalties. Do not combine admissions and amusement tax for separate reporting periods into a single return. Instead, please file the separate returns reflecting the admissions and amusement tax collected for each filing period as if they had been filed according to their original due dates.</p> <p>... The Comptroller is extending the due date for beer tax payment to July 15, 2020. Beer tax payments may be submitted by July 15, 2020 without incurring interest or penalties.</p> <p>... The Comptroller is extending the due date for tobacco tax returns and payments to July 15, 2020. Manufacturers' returns for activity from February, March, April and May, 2020 may be submitted by July 15, 2020 without incurring interest or penalties.... The Comptroller is extending the due date for cigarette and other tobacco products wholesalers' returns and payments to July 15, 2020. Returns and payments for products to which wholesalers took possession in February, March, April, and May, 2020, may be submitted by July 15, 2020 without incurring interest or penalties. ... The Comptroller is extending the due date for returns and payments for licensed retailers and tobacconists to July 15, 2020. Returns and payments may be submitted by July 15, 2020 without incurring interest or penalties....</p> <p>The Comptroller is extending the due date for motor carrier and motor</p>	

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		<p data-bbox="709 172 1493 500">fuel tax returns and payments to July 15, 2020. Motor carrier and motor fuel tax returns and payments otherwise due in March, April, May, or June, 2020, may be submitted no later than July 15, 2020, without incurring interest or penalties²³... The Comptroller is extending the due date for Bay restoration fees to July 15, 2020. Bay restoration fees due on April 20th for the period January - March 2020 may be paid no later than July 15, 2020 without incurring interest or penalties.... 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> <p data-bbox="709 532 1440 565">MD COT Tax Alert 04-14-20B on Employer Withholding (4/14/20)</p> <p data-bbox="709 597 1318 630">Update from Federation of Tax Administrators (4/14/20)</p> <p data-bbox="709 662 1402 719">“The state of Maryland has extended the due date for filing June 15th estimated tax payment to July 15th.”</p> <p data-bbox="709 751 1472 808">MD Comptroller of the Treasury Information on New Filing Deadlines (4/9/20)</p> <p data-bbox="709 841 1440 898">Maryland Comptroller of the Treasury Tax Alert 04-20 – temporary acceptance of digital signatures (4/9/20)</p> <p data-bbox="709 930 1486 1503">“04-20 Temporary Acceptance of Digital Signatures Effective immediately, the Comptroller of Maryland will follow Internal Revenue Service (“IRS”) guidance regarding digital signatures for limited documents. To assist taxpayers and the tax practitioner community during the current state of emergency, the Comptroller’s office will temporarily accept images of signatures (scanned and photographed) and digital signatures on certain documents. The scope is limited to the determination and collection of liabilities. As part of this initiative, the limited documents include extensions of statute of limitations on assessment or collection, waivers of statutory notices of deficiency and consents to assessment, or agreements to specific tax matters or tax liabilities (closing or settlement agreements). In addition, the Comptroller’s office will allow Comptroller employees to send and accept documents via secure email. Any taxpayer can request that a secure email be sent by a Comptroller employee. Alternatively, the Comptroller will accept password protected attachments using certain programs. In order to send a document with the digital signature, the taxpayer or representative must include a statement, either in the form of an</p>	

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		<p>attached cover letter or within the body of the email, saying to the effect: “The attached [name of document] includes [name of taxpayer]’s valid signature and the taxpayer intends to transmit the attached document to the Comptroller of Maryland.”¹ The choice to transmit documents electronically is solely that of the taxpayer. The Comptroller’s office continues to review standards for electronic signatures on other documents in order to reduce the burden on taxpayers and tax professionals during this time.</p> <p style="text-align: center;">1 To the extent the document is one subject to the requirements of Tax General § 1-203, the requirements of § 1203 must continue to be adhered to.” (4/9/20)</p> <p>Maryland State Department of Assessments and Taxation website (4/7/20):</p> <p>“The Maryland Department of Assessments and Taxation <u>announced</u> that various deadlines have been extended as part of the Hogan administration’s response to COVID-19:</p> <ul style="list-style-type: none"> ○ The May 15, 2020 deadline for all owners of income producing real property to submit Income and Expense Questionnaires under Tax-Property Article § 8-105 will be extended to July 15, 2020. ○ The deadline to submit 2020 Annual Reports and Personal Property Tax Returns for businesses will be automatically extended to July 15, 2020. ○ April 15 Franchise Tax Return and April 15 franchise tax payment due dates will be extended to 30 days after the state of emergency is rescinded. ○ Expiration dates for trade names and name reservations, as well as entity forfeiture dates will also be extended to 30 days after the state of emergency is rescinded.” (4/7/20) <p>Maryland Secretary of State – Governor Executive Order 20-03-30-04 – Authorizing Remote Notarizations (3/30/20)</p> <p>Per a member (4/6/20):</p> <p>Maryland’s SDAT has extended the April 15 due date for filing Personal Property Tax returns to July 15.</p> <p>Maryland’s annual Real Property Tax payments are generally due September 30. There is no notice of any change yet.” (4/6/20)</p> <p><i>The following update was sent to us by the Director of Contributions, MD Division of Unemployment Insurance:</i></p>	

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		<p>“While the 1st quarter contribution and wage reports for UI will be due on April 30, 2020, we will consider tax payments for the 1st quarter to be received timely if received by June 1, 2020. We wanted to give some relief to employers that have been hit hard by the COVID-19 pandemic. Information will continue to be updated on our UI webpage at: Maryland Department of Labor”</p> <p>COVID-19 Unemployment Insurance Information</p> <p>MD COT Press Release on Temporary Stop of Processing Paper Returns on April 15 (4/6/20)</p> <p>“Processing of Paper Income Tax Returns to Temporarily Stop on April 15 Due to COVID-19 Processing of Paper Income Tax Returns to Temporarily Stop on April 15 Due to COVID-19 Taxpayers seeking refunds urged to file immediately as agency continues processing electronic returns ANNAPOLIS, Md. (April 6, 2020) - Comptroller Peter Franchot today urged Maryland taxpayers seeking refunds to file electronically as soon as possible and announced that the agency will temporarily stop processing paper tax returns on April 15, in an effort to keep essential employees safe amid the spread of COVID-19. ... For those taxpayers who must file paper returns and are anticipating a refund, Comptroller Franchot encourages them to do so by April 10, 2020, to ensure they will be processed before the April 15 temporary suspension. Once again, all taxpayers have until July 15 to file and pay their income taxes. The agency will continue to monitor the situation closely and could alter the schedule if necessary. (4/6/20)</p> <p>MD UI COVID Tax Relief FAQs – (4/6/20)</p> <p>http://www.labor.maryland.gov/employment/unemployment.shtml</p> <p>Maryland Comptroller of the Treasury COVID-19 Frequently Asked Questions (FAQs) (4/2/20)</p> <p>“Comptroller of Maryland COVID-19 Tax Relief Frequently Asked Questions April 2, 2020 On March 5, 2020, Governor Lawrence J. Hogan, Jr. proclaimed a state of emergency and a catastrophic health emergency related to COVID-</p>	

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		<p>19. Pursuant to certain authority granted to the Comptroller under the Annotated Code of Maryland and the Governor’s Executive Order of March 12, 2020, the Office of the Comptroller announced the extension of certain Maryland tax filing and payment deadlines in response to the ongoing COVID-19 emergency. Below are answers to frequently asked questions related to the relief granted by the Comptroller’s Office. These questions and answers are intended to address common questions received by this office about Maryland tax filing and payment deadlines, collection efforts, and services being offered and may be updated periodically to include new questions and answers, or if circumstances change. Please visit www.irs.gov for information on changes to federal filing payments and deadlines.</p> <p>Filing and Payment Deadlines</p> <p>Q1. What Maryland taxes and fees are included in the relief being offered by the Comptroller’s Office? A1. Extensions of time to file and pay have been granted for both individuals and businesses with returns and payments due in March, April, and May of 2020. The extensions apply to specific returns and payments due for income tax (individual, corporation, pass-through entity, and fiduciary), sales and use tax, employer withholding tax, admissions and amusement tax, alcohol tax, tobacco tax, motor fuel tax, motor carrier tax, Bay Restoration Fee, and Unclaimed Property reporting for insurance companies.</p> <p>NOTE: The relief being offered regarding taxes due is only a postponement of the payment of those taxes without the additional imposition of a penalty or interest during the deferment period. It is NOT an extinguishment or cancellation of that tax debt. Q2. Do I have to be sick, or quarantined, or have any other impact from COVID-19 to qualify for filing or payment relief? A2. No, you do not have to be sick, or quarantined, or have any other impact from COVID-19 to qualify for relief. You only need to have a return or payment due to the Comptroller of Maryland in March, April, or May of 2020 as detailed on the table listed in Answer 3 below. Q3. What are the extended due dates for filing returns and making payments under this relief? A3. Please see the table below for a detailed listing of filings and payments with extended due dates.</p> <table border="1" data-bbox="699 1201 1503 1503"> <thead> <tr> <th>Description</th> <th>Original Due Date</th> <th>Extended Due Date</th> </tr> </thead> <tbody> <tr> <td>2019 Personal Income Tax Return and Payment</td> <td>4/15/2020</td> <td>7/15/2020</td> </tr> <tr> <td>2019 Corporation Income Tax Return and Payment</td> <td>4/15/2020</td> <td>7/15/2020</td> </tr> <tr> <td>2019 Pass-through Entity Income Tax Return and Payment</td> <td>4/15/2020</td> <td>7/15/2020</td> </tr> <tr> <td>2019 Fiduciary Income Tax Return and Payment</td> <td>4/15/2020</td> <td>7/15/2020</td> </tr> <tr> <td>2019 Fiscal year income tax filers with tax years ending between January 1, 2020 and March 31, 2020</td> <td>15th day of 4th month after the end of the tax year</td> <td>7/15/2020</td> </tr> <tr> <td>Quarterly estimated income tax payments – first quarter (January 1-March 31)</td> <td>4/15/2020</td> <td>7/15/2020</td> </tr> <tr> <td>Deadline to claim a 2019 refund of</td> <td></td> <td></td> </tr> </tbody> </table>	Description	Original Due Date	Extended Due Date	2019 Personal Income Tax Return and Payment	4/15/2020	7/15/2020	2019 Corporation Income Tax Return and Payment	4/15/2020	7/15/2020	2019 Pass-through Entity Income Tax Return and Payment	4/15/2020	7/15/2020	2019 Fiduciary Income Tax Return and Payment	4/15/2020	7/15/2020	2019 Fiscal year income tax filers with tax years ending between January 1, 2020 and March 31, 2020	15th day of 4th month after the end of the tax year	7/15/2020	Quarterly estimated income tax payments – first quarter (January 1-March 31)	4/15/2020	7/15/2020	Deadline to claim a 2019 refund of			
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		<p>income taxes 4/15/2023 7/15/2023 Deadline to claim a 2016 refund of income taxes 4/15/2020 4/15/2020 (no extension) Deadline for individuals to file a federal extension request which automatically grants a Maryland extension to October 15, 2020 4/15/2020 7/15/2020 Deadline for corporations to file a federal extension request which automatically grants a Maryland extension to November 15, 2020 4/15/2020 7/15/2020</p> <p>Other Business Taxes February 2020, March 2020, and April 2020 Sales and Use Tax Returns and Payments 20th day of the month following the month in which a sale was made 6/1/2020</p> <p>February 2020, March 2020, and April 2020 Employer Withholding Tax Returns and Payments Various dates depending on number of employees 6/1/2020</p> <p>February 2020, March 2020, and April 2020 Admissions and Amusement Tax Returns and Payments 10th day of the month following the month in which a person has gross receipts subject to the tax 6/1/2020</p> <p>February 2020, March 2020, and April 2020 Alcoholic Beverage Tax Return and Payment Various, depending on license type 6/1/2020</p> <p>January – March 2020 Quarterly Bay Restoration Fee Return and Payment 4/20/2020 6/1/2020</p> <p>February 2020, March 2020, and April 2020 Tobacco Tax Return and Payment - Manufacturers 15th day of the month reporting the previous month's activity 6/1/2020</p> <p>January – March 2020 Quarterly Motor Carrier (IFTA) Return and Payment 4/30/2020 6/1/2020</p> <p>TTY: Maryland Relay 711 February 2020, March 2020, and April 2020 Motor Fuel Tax Return and Payment Last day of the month following the month in which there is a sale or use of motor fuel 6/1/2020</p> <p>2019 Unclaimed Property Reporting for Insurance Companies 4/30/2020 7/31/2020</p>	

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		<p>Q4. Is Maryland offering any relief to fiscal year income tax filers with due dates other than April 15, 2020? A4. Yes. 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>Q5. Do I have to do anything to request the extended due dates? A5. No. The due dates listed above in Answer 3 are automatic extensions. You do not need to file any special request to take advantage of these extension dates.</p> <p>Q6. Maryland has extended the due date to file the first quarterly estimated income tax payment to July 15, 2020. What about the second quarter estimated payments due on June 15, 2020? Have they been postponed as well? A6. No, second quarter 2020 estimated income tax payments are still due on June 15, 2020. First quarter 2020 estimated income tax payments are postponed from April 15 to July 15, 2020. The Comptroller will continue to monitor the IRS's guidance on this matter and will update these answers if there is any change.</p> <p>Q7. Does the relief apply to the filing of Maryland estate tax returns or the payment of estate tax? A7. No. The extension for filing returns and payment of tax does not affect the due dates for the filing of estate tax returns or payment of estate tax.</p> <p>Q8. I haven't filed my 2019 income tax return that would have been due on April 15 yet, but I expect to file it by July 15. What do I need to do? A8. Nothing, except file and pay any tax due with your return by July 15. You don't need to file any additional forms or call the Comptroller to qualify for this automatic Maryland tax filing and payment relief. If you expect a refund, you are encouraged to file your return as soon as you can so that you can receive your refund. Filing electronically with direct deposit is the quickest way to get refunds. If you need more time beyond July 15 to file your return, request an automatic federal extension of time to file, and you will automatically be granted a Maryland extension of time to file. See Answer 9 for additional information on tax filing extensions.</p> <p>Q9. What if I am unable to file my 2019 income tax return that would have been due on April 15 by July 15, 2020? A9. 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. Please note, the deadline to file a federal extension is generally April 15. Due to the COVID-19 pandemic, the deadline to request an extension to file 2019 federal taxes has also been extended to July 15, 2020. However, the extension due date remains October 15, 2020 for individuals, and November 15, 2020 for corporations. For individuals who request a federal extension by July 15, 2020, the Maryland tax return is due by October 15, 2020. For corporations who request a federal extension by July 15, 2020, the Maryland tax return is due by November 15, 2020. For more</p>	

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		<p>information on federal filing deadlines, please consult guidance issued by the IRS. Q10. Is the Comptroller's relief available to non-residents required to file Maryland returns? A10. Yes, the extension of time to file and pay extends to both residents and non-residents who are required to file Maryland returns. Q11. The IRS has imposed certain income limitations on federal income tax relief related to COVID19. Do those income limitations apply to Maryland COVID-19 tax relief? A11. No. There are no income limitations for the tax relief being offered by the Comptroller. Q12. I have an electronic payment scheduled for April 15, 2020. Will the Comptroller automatically change the date of my payment to July 15, 2020? A12. No. The Comptroller will only change the date of a scheduled payment if specifically instructed by the taxpayer to do so.</p> <p>Q13. If an individual or business already previously submitted an extension of time to file a 2019 income tax return, will the extension request be affected? A13. No. The Comptroller will honor any previously filed extension requests without any further action required by the taxpayer. The extension dates remain unchanged. Individuals who filed a federal or Maryland extension request have until October 15, 2020 to file an income tax return. Corporations that filed a federal or Maryland extension request have until November 15, 2020 to file an income tax return. Q14. Will the Comptroller mail quarterly Bay Restoration Fee returns to taxpayers as usual? A14. Yes, the Comptroller will send taxpayers subject to the Bay Restoration Fee their quarterly returns after the end of the first quarter. However, the due date for the return and payment have been extended to June 1, 2020. Q15. Will the Comptroller mail Admissions and Amusement tax returns to taxpayers as usual? A15. Yes, the Comptroller will send taxpayers subject to the Admissions and Amusement tax their monthly or quarterly returns as scheduled. However, the due date for the returns and payments otherwise due in March, April, and May have been extended to June 1, 2020. Q16. Is the Comptroller's office still processing returns and refund requests? A16. Yes. The Comptroller's office continues to process returns and refund requests. Electronic filing continues to be the most efficient way to file taxes and request a refund. iFile and bFile, on the Comptroller's website, allow you to file individual and corporation income tax returns electronically for free. If you choose to file your request for refund via paper return, please note that processing may be delayed due to staffing limitations during the COVID-19 emergency. Q17. I am required to file my business taxes on a monthly basis. When I file my business tax returns (e.g. sales and use tax, withholding, admissions and amusement tax, alcohol tax) on June 1, 2020 must I file separate returns for March, April, and May 2020, or can I file one consolidated return? A17. You must file separate returns for</p>	

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		<p>business taxes due in March, April, and May of 2020. Q18. Is there an extension for insurance companies to file the 2019 unclaimed property report and payment?</p> <p>A18. Yes. The deadline to report and pay unclaimed property for insurance companies for calendar year 2019 is extended to July 31, 2020. Insurance companies should continue to report the unclaimed property amounts and make payment at the same time. Q19. I have a tax question. Can I still get help from the Comptroller's office? A19. Yes. While our branch offices and call centers are temporarily closed during the COVID-19 emergency, taxpayer assistance is still available by email. You can send your tax questions to taxhelp@marylandtaxes.gov.</p> <p>Q20. Are extensions being offered for other Maryland taxes, such as personal property tax or unemployment insurance? A20. The extensions discussed in this FAQ document only apply to taxes administered by the Comptroller of Maryland. You may need to consult other state agencies regarding any possible extensions for other tax filings, such as personal property tax or unemployment insurance. A list of websites for other Maryland agencies can be found at www.maryland.gov.</p> <p>Cessation of Collection Efforts Q21. I owe taxes to the State of Maryland. What is the impact of the COVID-19 emergency on collection actions by the Comptroller? A21. The Comptroller's office will not send out lien warning notices, issue liens, attach bank accounts, hold up the renewal of any license including Maryland driver's licenses, or offset vendor payments for taxes administered by the Comptroller's office. Taxpayers receiving notices from the Comptroller's Office during the current COVID-19 emergency should contact the email address on the notice for additional information. Q22. I am currently on a payment plan for delinquent business and/or individual taxes. Due to the COVID-19 emergency, I can't make my regularly scheduled payments. What should I do? A22. Taxpayers who are currently on a payment plan for delinquent business and/or income taxes and are unable to make those payments due to the COVID-19 emergency should contact this office at the following to discuss delaying payments: • Business taxpayers: cdcollectionbizz@marylandtaxes.gov • Individual income tax taxpayer: COVID19@marylandtaxes.gov</p> <p>To allow this Office to respond quickly to requests for delaying payments, Comptroller Franchot suggests that the following information is provided: • Individual Taxpayers: name, address, daytime phone number and the last four digits of the taxpayer's social security number; • Business Taxpayers: business name, contact name, daytime telephone number, central registration number (CR) or federal identification number (FEIN).” (4/2/20)</p> <p>Maryland Comptroller of the Treasury Tax Alert 04-01-20 (4/1/20)</p>	

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		<p>“04-01-20 THIS ALERT SUPERSEDES PREVIOUS ALERT ISSUED 3-20. IMPACT OF COVID-19 ON MARYLAND TAX FILING On March 5, 2020, Governor Lawrence J. Hogan, Jr. proclaimed a state of emergency and a catastrophic health emergency related to COVID-19. The following tax alert addresses actions taken by the Governor and the Office of the Comptroller of Maryland due to the unprecedented situation caused by the COVID-19 pandemic. Please note, the information in this Tax Alert applies only to those tax filings under authority of Comptroller, as described below. Taxpayers may need to consult other state agencies regarding any possible extensions for other tax filings (e.g., personal property, unemployment insurance).</p> <p>Extension of Time for Income Tax Filing and Income Tax Payments Due to the COVID-19 pandemic and associated restrictions on activity, 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. 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. By law, 2019 tax returns for businesses and individuals are due no later than April 15, 2020. Due to the state of emergency, the Comptroller finds that good cause exists to extend the time to file an income tax return. The deadline to file a 2019 income tax return is July 15, 2020. Interest and penalty shall be assessed on any unpaid tax from July 15, 2020 until the date the tax is paid. Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 extension for filing returns and payment. The due date for March quarterly estimated payments of 2020 taxes is also extended to July 15, 2020. The payment due date for quarterly estimated tax payments² for the period ending March 31, 2020 is generally April 15, 2020. Due to the state of emergency, the due date is extended to July 15, 2020. 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; no filing or request is required to take advantage of the extended deadline³. Individual taxpayers who are paying by check or money order should submit their payment, along with Maryland Form PV, by July 15, 2020. 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. Please note, the deadline to file a federal extension is generally April 15. Due to the COVID-19</p>	

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		<p>pandemic, the deadline to request an extension to file 2019 federal taxes has also been extended to July 15, 2020. However, the extension due date remains October 15, 2020 for individuals, and November 15, 2020 for corporations. Effectively, the extension is reduced from the usual six months to three months for individuals, and from the usual seven months to four months for corporations. For individuals who request a federal extension by July 15, 2020, the Maryland tax return is due by October 15, 2020. For corporations who request a federal extension by July 15, 2020, the Maryland tax return is due by November 15, 2020. For more information on federal filing deadlines, please consult guidance issued by the IRS. 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. Claims for refund from tax year 2019 must be filed no later than July 15, 2023. The extension for filing of returns and payment of income tax owed does not extend the statute of limitations for filing a claim of refund of income tax for any prior tax year. For example, a claim for refund from tax year 2016 must be filed no later than April 15, 2020. The extension for filing returns and payment of income tax does not affect the filing of estate tax returns or the payment of estate tax. Electronic filing continues to be the most efficient way to file taxes and to request a refund. iFile and bFile, on the Comptroller’s website, allow you to file individual and corporation income tax returns electronically for free.</p> <p>Cessation of collection efforts Pursuant to the proclamation of a state of emergency, and a catastrophic health emergency, the Governor issued an Order, entitled “Extending Certain Licenses, Permits, Registrations, and Other Governmental Authorizations, and Authorizing Suspension of Legal Time Requirements,” dated March 12, 2020 and amended on March 30, 2020. Pursuant to certain authority granted to the Comptroller under the Annotated Code of Maryland and the Governor’s Executive Order, the Comptroller is suspending the following provisions of the Annotated Code of Maryland, Tax General Article (“TG”) §13-601(a), (b); § 13-701(a), (b); and §13-807; §13-811(c),(e) related to the Comptroller’s cessation of collection efforts. This cessation is effective immediately and shall continue until 30 days after the lifting of the state of emergency by the Governor. Pursuant to this action, the Comptroller’s office will not send out lien warning notices, issue liens, attach bank accounts, hold up the renewal of any license including Maryland driver’s licenses, or offset vendor payments for Maryland taxes. Taxpayers receiving notices from the Comptroller’s Office during the current COVID-19 crisis should contact the email address on the notice for additional information. Further, taxpayers who</p>	

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		<p>are currently on a payment plan for delinquent business and/or income taxes and are unable to make those payments due to the COVID-19 crisis should contact this office at the following to discuss delaying payments: Business taxpayers: cdcollectionbizz@marylandtaxes.gov Individual income tax taxpayer: COVID19@marylandtaxes.gov To allow this Office to respond quickly to requests for delaying payments, Comptroller Franchot suggests that the following information is provided: Individual Taxpayers: name, address, daytime phone number and the last four digits of the taxpayer's social security number; Business Taxpayers: business name, contact name, daytime telephone number, central registration number (CR) or federal identification number (FEIN). Extensions for Other Business Taxes Electronic filing remains the most efficient way to file Maryland business tax returns . bFile allows you to file many business tax returns online for free.</p> <p>Sale and use tax Generally, sales and use tax returns are due on or before the 20th day of the month that follows the month in which a vendor made a retail sale⁴. The payment of sales and use tax must accompany the return⁵. The Comptroller may extend the time to file a sales and use tax return for reasonable cause⁶. The Comptroller is extending the time to file sales and use tax returns for sales taking place in February, March, and April of 2020 to June 1, 2020. Sales and use tax returns, and their accompanying payments, may be submitted by June 1, 2020 without incurring interest or penalties. 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>Withholding Generally, every employer must withhold estimated income tax from employees' wages and submit estimated payments to the Comptroller⁷. The Comptroller is extending the time to make withholding payments to June 1, 2020. Any withholding payments due for periods including February, March, and April 2020, may be submitted by June 1, 2020 without incurring interest or penalties. Do not combine withholding for separate reporting periods into a single return. Instead, please 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> <p>Admissions and amusement tax The due date for returns and payments of admissions and amusement tax is usually the 10th day of the month that follows the month in which the person has gross receipts subject to the admission and amusement tax, and for other periods that the</p>	

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		<p>Comptroller specifies by regulation⁸. The payment must accompany the return⁹. The Comptroller is authorized to abate interest and late charges for cause shown. Abatements may be made by the Comptroller without a request if qualification can be determined on an automated basis¹⁰.</p> <p>The Comptroller is extending the due date for admissions and amusements tax returns to June 1, 2020. Admissions and amusements returns and payments for gross receipts from February, March, and April 2020 may be submitted by June 1, 2020 without incurring interest or penalties. Do not combine admissions and amusement tax for separate reporting periods into a single return. Instead, please file the separate returns reflecting the admissions and amusement tax collected for each filing period as if they had been filed according to their original due dates. Alcohol taxes A person who holds a Class E, F, or G alcoholic beverage license must file an alcoholic beverage tax return by the 25th day of the month following the month the person sells any alcoholic beverage¹¹. Manufacturer and wholesaler returns are generally due by the 10th day of the month that follows the month the manufacturer or wholesaler sells an alcoholic product¹². Resident and nonresident dealers' returns are due by the 15th day of the month following a month in which a nonresident dealer delivers beer into the state¹³. Direct wine shippers must file alcoholic beverage returns quarterly¹⁴. Payment of the alcoholic beverage tax, in the manner prescribed by the Comptroller, must accompany the return¹⁵. The Comptroller is extending the due date for alcohol tax returns and payments to June 1, 2020. Alcohol tax returns (both those that include payments and those that do not include payments) covering sales in February, March, and April 2020, may be submitted by June 1, 2020, without incurring interest or penalties.</p> <p>Beer taxes must be prepaid¹⁶. However, the Comptroller may increase or decrease the amount of prepayment¹⁷. The Comptroller is extending the due date for beer tax payment to June 1, 2020. Beer tax payments may be submitted by June 1, 2020 without incurring interest or penalties.</p> <p>Tobacco taxes In general, manufacturers' tobacco tax returns and payments are due by the 15th of each month, reporting the previous month's activity¹⁸. Manufacturers must submit payment with the return¹⁹. The Comptroller is extending the due date for tobacco tax returns and payments to June 1, 2020. Manufacturers' returns for activity from February, March, and April 2020 may be submitted by June 1, 2020 without incurring interest or penalties. Do not combine tobacco tax for separate reporting periods into a single return. Instead, please file the separate returns reflecting the tobacco tax remitted for each filing period as if they had been filed according to</p>	

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		<p>their original due dates. Cigarette and other tobacco products wholesalers' returns and payments are due by the 21st of the month that follows the month in which the wholesaler took possession of the product²⁰. The Comptroller is extending the due date for cigarette and other tobacco products wholesalers' returns and payments to June 1, 2020. Returns and payments for products to which wholesalers took possession in February, March, and April 2020, may be submitted by June 1, 2020 without incurring interest or penalties. Wholesalers who first possess in the state unstamped cigarettes must pay the tax by buying and affixing tax stamps²¹. Wholesalers must continue to purchase and affix tax stamps to products that will be sold; wholesalers may not sell unstamped cigarettes. Licensed retailers and tobacconists must file returns with payment quarterly for tax liabilities in the preceding quarter²². Generally, liabilities incurred between October 21 and January 21 are due by April 21. The Comptroller is extending the due date for returns and payments for licensed retailers and tobacconists to June 1, 2020. Returns and payments may be submitted by June 1, 2020 without incurring interest or penalties. Motor carrier and motor fuel taxes The Comptroller is extending the due date for motor carrier and motor fuel tax returns and payments to June 1, 2020. Motor carrier and motor fuel tax returns and payments otherwise due in March, April, or May 2020, may be submitted no later than June 1, 2020, without incurring interest or penalties²³.</p> <p>Do not combine motor carrier or motor fuel for separate reporting periods into a single return. Instead, please file the separate returns reflecting the tax for each filing period as if they had been filed according to their original due dates.</p> <p>Tire recycling and Bay restoration fees Tire recycling reports and fees are submitted semi-annually in January and July. As such, no change to the tire recycling reports and fees due date will be made at this time. The Comptroller is extending the due date for Bay restoration fees to June 1, 2020. Bay restoration fees due on April 20th for the period January - March 2020 may be paid no later than June 1, 2020 without incurring interest or penalties.</p> <p>Unclaimed Property Reporting for Insurance Companies Unclaimed property reports and payments for insurance companies for each calendar year are due by April 30th of the following year²⁴. 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>	

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		<p>24</p> <p>PRIOR Tax Alert on filing and payment extension (3/20/20)</p> <p>News Release on sales tax not due 3/20/20 (3/20/20)</p> <p>“Comptroller Franchot: SALES & USE TAX NOT DUE TODAY Businesses who paid March Sales & Use Tax early may request refund</p> <p>ANNAPOLIS, Md. (March 20, 2020) - UPDATED: 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. To assist businesses affected by the economic impact of COVID-19, Comptroller Peter Franchot wants to remind business owners that he has extended business-related tax filing deadlines. Sales and Use Tax payments that typically would be due today do not have to be paid until June 1.</p> <p>The extension applies to certain business returns with due dates during the months of March, April and May 2020 for businesses filing sales and use tax, withholding tax, and admissions & amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee and bay restoration fee returns. Business taxpayers who file and pay by the extended due date will receive a waiver of interest and penalties.</p> <p>"Our state’s top priority is safeguarding public health for Marylanders, but we must also protect the financial health of our economy," said Comptroller Franchot. "This extension will provide much-needed relief to our business owners as they adjust to changes in consumer behavior, tourism trends and employee workforce output."</p> <p>The Maryland Comptroller’s Office also will offer a 90-day extension of income tax filings & payments from April 15 to July 15, 2020. Comptroller Franchot said both Maryland individual and corporate income taxpayers will be afforded the same relief for state income tax payments. No interest or penalty for late payments will be imposed if 2019 tax payments are made by July 15, 2020.</p> <p>Fiscal and calendar year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 payment extension. The due date for March quarterly estimated payments is extended to July 15, 2020.</p> <p>The agency has set up a dedicated email address — taxpayerrelief@marylandtaxes.gov — to assist businesses with extension-related questions. Business owners can also call the Comptroller’s Ombudsman at 410-260-4020.”</p>	

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		<p>PRIOR News Release on payment deadline 7/15 (3/17/20)</p> <p>Maryland Income Tax PAYMENT Deadline Extended to July 15, 2020</p> <p>“No interest of penalty for late payment to be imposed if 2019 tax payments made by July 15, 2020</p> <p>ANNAPOLIS, Md. (March 17, 2020) - Following today’s press conference from the White House where it was announced there would be a 90-day extension of the April 15th deadline for federal income tax payments, Maryland Comptroller Peter Franchot has announced that Maryland business and individual income taxpayers will be afforded the same relief. No interest or penalty for late payments will be imposed if 2019 tax payments are made by July 15, 2020.</p> <p>“Right now, Maryland taxpayers and businesses must stay focused on their health and keeping their lights on, both in their homes and businesses,” Comptroller Franchot said. “Extending the due date for Maryland state individual and business income tax payments helps us keep cash flowing in our economy and into employees’ bank accounts.”</p> <p>Taxpayers who take advantage of the federal extension to file their return, which is separate from the relief granted today to pay their taxes, will continue to be automatically granted an extension on their Maryland tax filings. No additional extension forms are required. Fiscal year filers with tax years ending January 1, 2020, through March 31, 2020, are also eligible for the July 15, 2020 extension.</p> <p>Previously - Maryland also has delayed filing for businesses, with those returns now <u>not due until June 1.</u></p> <p>Maryland extension of business tax filing deadline:</p> <p>“The June 1st extension applies to certain business returns with due dates during the months of March, April and May 2020 for businesses filing sales and use tax, withholding tax, and admissions & amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee and bay restoration fee returns.</p> <p>Business taxpayers who file and pay by the extended due date will receive a waiver of interest and penalties.”</p> <p>“Maryland will also extend our corporate and individual income tax return filing deadlines if the IRS announces an extension.”</p> <p>“If the IRS extends its April 15th filing deadline for corporate and individual income tax returns, Maryland will conform to the decision of the IRS.”</p>	

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		<p>“Any change to individual income tax return filing deadline dependent on IRS action.”</p>	
Massachusetts	<p>TIR 20-15: Revised Guidance on the Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic (12/8/20)</p> <p>830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic (10/16/20)</p> <p>TIR 20-12: FURTHER EXTENSION OF LATE-FILE AND LATE- PAY PENALTY RELIEF FOR CERTAIN BUSINESS TAXPAYERS AFFECTED BY THE COVID-19 STATE OF EMERGENCY (9/16/20)</p> <p>830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (9/16/20)</p> <p>Massachusetts DOR FAQ update (9/15/20)</p> <p>TIR 20-10: Revised Guidance on the Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic (7/21/20)</p> <p>830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic (EMERGENCY REGULATION) (7/21/20)</p>	<p>TIR 20-15: Revised Guidance on the Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic (12/8/20)</p> <p><i>“I. Introduction</i></p> <p>This Technical Information Release (“TIR”) extends the previously-announced Massachusetts tax relief in situations in which employees work remotely due solely to the 2019 Coronavirus (“COVID-19”) pandemic. In response to the COVID-19 pandemic, Massachusetts and other states have declared states of emergency and issued temporary social-distancing measures and other restrictions. Many businesses have implemented work-from-home requirements for their employees in response to government orders and public health recommendations. In light of the continuing state of emergency, the Department is extending its previously-announced emergency rules.</p> <p>TIR 20-10 announced relief for employers and employees during the COVID-19 state of emergency.^[1] TIR 20-10 is hereby superseded. This TIR revises and restates TIR 20-10, and makes those temporary rules effective until 90 days after the state of emergency in Massachusetts is lifted. As of that date, the rules set forth in this TIR will cease to be in effect and the presence of an employee in Massachusetts, even if due solely to a Pandemic-Related Circumstance (as defined below), will trigger the same tax consequences as under Massachusetts law more generally.</p> <p>This TIR announces that, while the rules in this TIR remain in effect, the presence of one or more employees working remotely in Massachusetts due to (a) a government order issued in response to the COVID-19 pandemic, (b) a remote work policy adopted by an employer in good faith compliance with federal or state government guidance or public health recommendations relating to COVID-19, or (c) the worker’s compliance with quarantine, isolation directions relating to a COVID-19 diagnosis or suspected diagnosis, or advice of a physician relating to COVID-19 exposure^[2] (collectively, “Pandemic-Related Circumstances”) will not, by itself, create a withholding obligation with respect to such employees. See 830 CMR 62.5A.3. This TIR also announces that, while the rules in this TIR remain in effect, one or more employees working remotely in Massachusetts solely due to a Pandemic-Related Circumstance, including the presence of business property reasonably needed for such persons’ use while working remotely, will not subject a business to a sales and use tax collection</p>	<p>Legislation – H.4598.</p> <p>Governor filed legislation (H4593) to deal with the revenue issues. (3/27/20)</p> <p>Massachusetts DOR webpage on COVID-19 (3/18/20)</p> <p>Massachusetts is waiving penalties, automatic 6 months, and will follow federal relief if any.</p> <p>“DOR is actively monitoring the latest developments regarding the COVID-19 coronavirus. Updated: March 18, 2020.</p> <p><i>Overview and Resources</i></p> <p>DOR is actively monitoring the latest developments and is following guidance from the Department of Public Health and the federal Centers for Disease Control and Prevention with respect to the coronavirus outbreak.</p> <p>We are taking all necessary precautions as we continue to conduct business as usual in order to support our customers.</p> <p>All DOR tax and child support walk-in centers are closed until further notice. If you need assistance, please visit the DOR and CSE websites.</p> <p>Contact centers can be reached at the following numbers:</p> <ul style="list-style-type: none"> • Tax (617) 887-6367 or (800) 392-6089 (toll-free in Massachusetts) • Child Support: (800) 332-2733, (local callers) (617) 660-1234) <p>Online transactions</p> <ul style="list-style-type: none"> • To make tax payments, check on your refund, and more, visit MassTaxConnect.

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	<p>TIR 20-9: Massachusetts Tax Implications of Selected Provisions of the Federal CARES Act (7/13/20)</p> <p>Informational Guideline Release (IGR) No. 20-10 – Application for Authority from the Commissioner of Revenue to Abate Local Taxes and Charges (July 2020)</p> <p>TIR 20-7: Extension of Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency (6/18/20)</p> <p>830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (updated 6/18/20)</p> <p>830 CMR 64G.1.1: Massachusetts Room Occupancy Excise (updated 6/18/20)</p> <p>Working Draft Technical Information Release – TIR-20-XX Massachusetts Tax Implications of Selected Provisions of the Federal CARES Act (6/4/20)</p> <p>DOR Directive 20-1: Acceptance of Electronic Signatures (4/21/20)</p> <p>DOR TIR 20-5: Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic (4/21/20)</p> <p>830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to COVID-19 (EMERGENCY REGULATION) (4/21/20)</p>	<p>obligation or to the corporate excise (or corporate apportionment adjustments) by reason of that fact. Additionally, this TIR explains that businesses claiming a nexus exemption under Sections III-V must maintain written records sufficient to substantiate the existence of a Pandemic-Related Circumstance with respect to the employee(s) triggering the application of these rules. Lastly, this TIR explains the application of the Massachusetts Paid Family and Medical Leave (“PFML”) program where an employee works remotely in a different state due to a Pandemic-Related Circumstance.</p> <p><i>II. Personal Income and Withholding Tax</i></p> <p>For Massachusetts personal income tax purposes, Massachusetts residents are generally taxed on all of their income from whatever sources derived. M.G.L. c. 62, § 2. Non-residents are taxed on items of gross income from sources within the Commonwealth, including income derived from or connected with any trade or business, including any employment, in Massachusetts. M.G.L. c. 62, § 5A. Wage income paid to an individual that is subject to the Massachusetts personal income tax generally must be withheld upon for each payroll period by his or her employer. M.G.L. c. 62B, § 2.</p> <p>Simultaneous with the issuance of this TIR, the Department of Revenue (the “Department”) has extended emergency regulation 830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic, which explains the sourcing and withholding rules applicable to employees who are telecommuting due to the COVID-19 pandemic. Pursuant to the regulation as extended, until 90 days after the state of emergency in Massachusetts is lifted, all compensation received for 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 began performing services from a location outside Massachusetts due to a Pandemic-Related Circumstance, will continue to be treated as Massachusetts source income subject to personal income tax under M.G.L. c. 62 and personal income tax withholding.</p> <p>The regulation also provides rules for non-resident employees who, prior to the Massachusetts COVID-19 state of emergency, determined their Massachusetts source income by apportioning their days spent in Massachusetts in accordance with 830 CMR 62.5A.1(5)(a). Pursuant to 830 CMR 62.5A.3(3)(b), such non-resident telecommuting employees must determine the portion of their wages that constitutes Massachusetts source income during the Massachusetts COVID-19 state of emergency based on either (1) the percentage of their work days spent in Massachusetts during the</p>	<ul style="list-style-type: none"> To access your child support account, visit the CSE Case Manager. (Visit the CSE website for additional ways to make child support payments.) <p>We apologize for any inconvenience. Please use the online self-service options. ...”</p> <ul style="list-style-type: none"> The Probate Court is closed March 16th and 17th. The Child Support team is continuing to work with the Probate Court to develop a plan to handle child support cases. Get important updates from DOR as they happen. Just sign up with your email. <p>One-stop connection to DOR by phone or email.”</p> <p>Governor Baker issues a “stay-at-home” advisory this morning. Accounting services have been deemed essential. The language is below is from the full list is</p> <p>“Professional services (such as legal and accounting services) and payroll and employee benefit services, when necessary to assist in compliance with legally mandated activities and critical sector services or where failure to provide such services during the time of the order would result in significant prejudice”</p>

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	<p>DOR Technical Information Release (TIR 20-4) on filing and payment relief for personal income and corporate excise taxpayers (4/3/20)</p> <p>830 CMR 62.6M.1: Community Investment Tax Credit (3/20/20)</p> <p>830 CMR 175M.8.1: Administration and Collection of Paid Family and Medical Leave Contributions (3/20/20)</p> <p>TIR 20-2: Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency (3/19/20)</p> <p>830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (3/19/20)</p> <p>830 CMR 64G.1.1: Massachusetts Room Occupancy Excise (3/19/20)</p> <p>Massachusetts DOR webpage on COVID-19 (3/18/20)</p> <p>(July 15 – MA - moves the state income tax filing and payment deadline to match the July 15 deadline for filing federal individual and first and second installments of estimated taxes, estate and trust income taxes and partnership composite returns. Corporate excise taxes will have until July 15 with no penalty for late filing or late payment but interest is not waived. The July 15, 2020 due date applies to personal income tax, estate and trust income tax, and income tax</p>	<p>period January 1 through February 29, 2020 as determined under 830 CMR 62.5A.1(5)(a), or (2) if they worked for the same employer in 2019, the apportionment percentage properly used to determine the portion of their wages from that employer that constituted Massachusetts source income as reported on their 2019 Massachusetts personal income tax return.</p> <p>Other states have adopted or are adopting similar sourcing rules due to similar declared states of emergency. A resident employee who, immediately prior to the Massachusetts COVID-19 state of emergency was an employee engaged in performing services from a location outside of Massachusetts, and who began performing such services in Massachusetts due to a state’s COVID-19 state of emergency or other Pandemic-Related Circumstance, will be eligible for a credit for taxes paid to that other state, to the extent provided under G.L. c. 62, § 6(a). In addition, the employer of such an employee is not obligated to withhold Massachusetts income tax for the employee to the extent that the employer is required to withhold income tax with respect to the employee in such other state.^[3]</p> <p>III. Sales and Use Tax</p> <p>In general, a vendor has nexus for sales and use tax collection purposes if it is engaged in business in the Commonwealth. M.G.L. c. 64H, § 1. Generally, a vendor is engaged in business in the Commonwealth if it has a physical presence in Massachusetts, including having one or more of its employees in Massachusetts, or if it makes sufficient sales into Massachusetts in a calendar year. <i>Id.</i>; M.G.L. c. 64H, § 34(a). During the period that the rules in this TIR remain in effect, the presence of one or more employees working remotely from Massachusetts, due solely to a Pandemic-Related Circumstance, will not in and of itself trigger nexus for sales and use tax collection purposes.</p> <p>IV. Corporate Excise</p> <p>A business corporation is generally subject to an excise due under M.G.L. c. 63 when it does business in Massachusetts. M.G.L. c. 63, §§ 1 and 39. A business corporation is generally considered to be doing business in Massachusetts when it has one or more employees conducting business activities on its behalf in Massachusetts. 830 CMR 63.39.1(3)(b)(5), (5)(b)(3). During the period that the rules in this TIR remain in effect, the Department will not consider the presence of one or more employees working remotely from Massachusetts solely due to a Pandemic-Related Circumstance, including the presence of business property reasonably needed for such persons’ use while working remotely, to be sufficient in and of itself to establish corporate nexus. In addition, such presence will not, of itself, cause a corporation to lose the protections of Public Law 86-272.</p>	

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	<p>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. Interest applies to corporate excise tax payments made after 4/15. While individual / fiduciary returns are automatically extended if the payment is made 7/15, corporations are NOT automatically extended if the payment is made on 7/15. They need to extend on 4/15, or else penalties could apply from 7/15 through the final filing / payment date. Taxpayers that previously filed their 2019 returns but have not yet made the associated payments have until July 15, 2020 to make such payments. The Commissioner has determined that the first and second installments of estimated tax, due April 15, 2020 and June 15, 2020, respectively, will now be due July 15, 2020. The Commissioner will waive late-file and late-pay penalties for corporate excise (including financial institution and insurance premiums excise) returns and payments due on April 15, 2020, when those returns and payments are filed and made by July 15, 2020. By law, interest will still accrue on any amounts not paid by April 15, 2020. The waiver of penalties applies to corporate excise returns and payments with an original due date of April 15, 2020, including those of certain S corporations and non-profits that file on a fiscal-year basis and have tax returns and payments due April 15, 2020. Corporate excise</p>	<p>Relatedly, for corporate apportionment purposes, (1) services performed by such persons in Massachusetts will not increase the numerator of the employer’s payroll factor, and (2) the presence in Massachusetts of business property reasonably needed for such persons’ use while working remotely will not increase the numerator of the employer’s property factor.[4]</p> <p><i>V. Pass-through Entities</i> Pass-through entities (S corporations and entities treated as partnerships for tax purposes) must withhold personal income tax on compensation paid for services performed if the compensation is Massachusetts source income under the rules set out in Section II of this TIR. In addition, pass-through entities may also be required to file annual returns. Specifically, partnerships having a usual place of business in Massachusetts must file information returns. M.G.L. c. 62C, § 7. S corporations that have nexus in Massachusetts must file corporate excise returns. M.G.L. c. 62C, § 11; M.G.L. c. 62, § 17A. In determining whether a partnership has a usual place of business in Massachusetts or whether an S corporation has corporate nexus with the Commonwealth, the Department will apply the rules and limitations set out in Section IV of this TIR to employees, partners and S corporation shareholders who began working remotely in Massachusetts due to a Pandemic-Related Circumstance. Further, in such cases, the Department will apply those rules and limitations to determine Public Law 86-272 protection and payroll factor and property factor apportionment for pass-through entities.</p> <p><i>VI. Recordkeeping Requirement</i> To be eligible for the rules stated in Sections III-V of this TIR, businesses must maintain written records sufficient to substantiate the existence of a Pandemic-Related Circumstance with respect to the employee(s) triggering the application of such rules. For example, a business that seeks to rely on a work policy, quarantine, or isolation directions must retain a written copy of such policy or directions to claim the applicability of such rules.</p> <p><i>VII. Paid Family and Medical Leave</i> Under the Massachusetts PFML program, businesses are required to collect and remit PFML contributions on behalf of individuals who perform services in Massachusetts. M.G.L. c. 175M, § 1. During the period that the rules in this TIR remain in effect, an individual who previously performed services outside of Massachusetts and was not subject to PFML will not become subject to PFML solely because the individual is temporarily working from a location in Massachusetts due to a Pandemic-Related Circumstance. Likewise, an individual who previously performed services in Massachusetts but is temporarily working from a location outside of Massachusetts</p>	

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	<p>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. The Corp. Q1 estimated payment is due 3/15, and the return is due 4/15. Any overpayment on the MA CIT return is applied to Q2, not Q1.</p> <p>For purposes of this Directive, when a taxpayer seeks to use an electronic signature it must include a statement, either in the cover letter or in the email transmitting the electronically signed document, that says, to the effect, as follows: “The attached [insert document name] includes [insert name of taxpayer or representative]’s valid signature and the taxpayer intends to transmit the document to the Massachusetts Department of Revenue.”</p> <p>The Department will work cooperatively with taxpayers to allow for electronic signatures on various administrative forms, including with respect to the signatures of taxpayers, their representatives, or Department employees. The administrative forms for which the Department will allow electronic signatures will include but not be limited to: Form A-37: Consent Extending the Time for Assessment of Taxes, Form B-37: Special Consent Extending the Time for Assessment of Taxes, Form DR-1: Office of Appeals Form and Form M-2848: Power of Attorney and Declaration of Representative.^[1] For other forms not listed herein, the Department</p>	<p>solely due to a Pandemic-Related Circumstance continues to be subject to the PFML rules.</p> <p style="text-align: right;">/s/Geoffrey E. Snyder</p> <p>Revenue</p> <p>GES:RHF:dbb December 8, 2020 TIR 20-15</p> <p>[1] Note that TIR 20-10 superseded TIR 20-5. [2] For the sake of clarification, an employee’s compliance with a required quarantine, written isolation directions, or written orders of a physician includes such orders relating to the employee’s exposure, illness, or vulnerability as well as orders affecting a family member of the employee as a result of which the employee needs to be at home to care for the family member or to provide childcare. [3] The rules stated in this TIR do not in any way impact the 183-day computation that applies to determine the existence of a statutory “resident” within the meaning of M.G.L. c. 62, § 1(f). [4] Similarly, a corporate employee who began working in another state solely due to a Pandemic-Related Circumstance will not be deemed to cause the corporation to be subject to tax in that state for purposes of determining the corporation’s right to apportion or for purposes of application of the principles of throwback or throwout. See 830 CMR 63.38.1(5).” (12/8/20)</p> <p>830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic (10/16/20)</p> <p><i>“(1) Scope of Regulation; Background; Outline of Topics; Effective Dates</i></p> <p>(a) <i>Scope of Regulation.</i> 830 CMR 62.5A.3 sets forth the sourcing rules that apply to income earned by a non-resident employee who telecommutes on behalf of an in-state business from a location outside the state due to the COVID-19 pandemic.</p> <p>(b) <i>Background.</i> In response to the COVID-19 pandemic, Massachusetts and other states have declared states of emergency and issued temporary social-distancing measures and other restrictions. Many businesses and employees have adopted telecommuting arrangements in response to the pandemic. For Massachusetts personal income tax purposes, Massachusetts residents are generally taxed on all of their income from whatever</p>	

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	<p>will work with taxpayers to confirm the parties' declaration of intent to sign electronically.</p> <p>The rules announced in this TIR are effective until the earlier of December 31, 2020, or 90 days after the state of emergency in Massachusetts is lifted. As of that date, the rules set forth in this TIR will cease to be in effect and the presence of an employee in Massachusetts, even if due solely to a Pandemic-Related Circumstance (as defined below), will trigger the same tax consequences as under Massachusetts law more generally. This TIR announces that, while the rules in this TIR remain in effect, the presence of one or more employees working remotely in Massachusetts due to (a) a government order issued in response to the COVID-19 pandemic, (b) a remote work policy adopted by an employer in good faith compliance with federal or state government guidance or public health recommendations relating to COVID-19, or (c) the worker's compliance with quarantine, isolation directions relating to a COVID-19 diagnosis or suspected diagnosis, or advice of a physician relating to COVID-19 exposure[1] (collectively, "Pandemic-Related Circumstances") will not, by itself, create a withholding obligation with respect to such employees. See 830 CMR 62.5A.3. This TIR also announces that, while the rules in this TIR remain in effect, one or more employees working remotely in Massachusetts solely due to a</p>	<p>sources derived. M.G.L. c. 62, § 2. Non-residents are taxed on items of gross income from sources within the Commonwealth, including income derived from or connected with any trade or business, including any employment, in Massachusetts. M.G.L. c. 62, § 5A(a). Wage income paid to an individual that is subject to the Massachusetts personal income tax generally must be withheld upon for each payroll period by his or her employer. M.G.L. c. 62B, § 2. 830 CMR 62.5A.3 sets forth general rules applicable to non-resident employees who are telecommuting on behalf of an in-state business from a location outside the state due to the COVID-19 pandemic, and explains the parallel treatment that will be accorded to resident employees with income tax liabilities in other states that have adopted similar sourcing rules.</p> <p>(c) <i>Outline of Topics</i>. 830 CMR 62.5A.3 is organized as follows:</p> <ol style="list-style-type: none"> 1. Scope of Regulation; Background; Outline of Topics; Effective Dates 2. Definitions 3. Massachusetts Source Income for Non-Residents Telecommuting due to Pandemic-Related Circumstances 4. Sourcing Rules in Other States <p>(d) <i>Effective Dates</i>. 830 CMR 62.5A.3 applies to the sourcing of wage income attributable to employee services performed commencing March 10, 2020 through the earlier of December 31, 2020, or 90 days after the date on which the Governor of the Commonwealth gives notice that the Massachusetts COVID-19 state of emergency is no longer in effect.</p> <p>(2) <i>Definitions</i></p> <p>Unless the context requires otherwise, for the purposes of 830 CMR 62.5A.3, the following definitions apply:</p> <p><i>Massachusetts COVID-19 State of Emergency</i>. The state of emergency in the Commonwealth of Massachusetts proclaimed in the Governor's Declaration of a State of Emergency to Respond to COVID-19, issued March 10, 2020.</p> <p><i>Non-Resident</i>. Any natural person who is not a Massachusetts resident.</p> <p><i>Pandemic-Related Circumstances</i>, generally include the following situations; (a) a government order issued in response to the COVID-19 pandemic, (b) a remote work policy adopted by an employer in compliance with federal or state government guidance or public health recommendations relating to the COVID-19 pandemic, (c) the worker's compliance with quarantine, isolation directions relating to a COVID-19 diagnosis or suspected diagnosis, or advice of a physician relating to COVID-19 exposure, or (d) any other work arrangement in which an employee who performed services at a location in Massachusetts prior to the Massachusetts COVID-19 state of emergency performs such</p>	

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	<p>Pandemic-Related Circumstance, including the presence of business property reasonably needed for such persons' use while working remotely, will not subject a business to a sales and use tax collection obligation or to the corporate excise (or corporate apportionment adjustments) by reason of that fact. Additionally, this TIR explains that businesses claiming a nexus exemption under Sections III-V must maintain written records sufficient to substantiate the existence of a Pandemic-Related Circumstance with respect to the employee(s) triggering the application of these rules. Lastly, this TIR explains the application of the Massachusetts Paid Family and Medical Leave ("PFML") program where an employee works remotely in a different state due to a Pandemic-Related Circumstance.</p> <p>Massachusetts tax implications of the federal CARES Act - Individual Income Tax Provisions - (1) 2020 Recovery Rebates to Individuals - Since the advance payment of a credit under the Act is not includable in federal gross income, it is not includable in Massachusetts gross income and thus not subject to the Massachusetts personal income tax. (2) Expansion of Unemployment Benefits - All payments of unemployment compensation, including amounts authorized under the Act, are includable in both federal and Massachusetts gross income and</p>	<p>services for the employer from a location outside Massachusetts during a period in which 830 CMR 62.5A.3 is in effect.</p> <p>Resident. Any natural person domiciled in Massachusetts or any natural person who is not domiciled in Massachusetts but who maintains a permanent place of abode in Massachusetts and spends in the aggregate more than 183 days of the tax year in Massachusetts, including days spent partially in and partially out of Massachusetts.</p> <p>(3) Massachusetts Source Income for Non-Residents Telecommuting due to Pandemic-Related Circumstances</p> <p>(a) <i>In General.</i> Under M.G.L. c. 62, § 5A(a), income of a non-resident derived from a trade or business, including any employment, carried on in the Commonwealth is sourced to Massachusetts. Pursuant to this rule, all compensation received for 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 is performing services from a location outside Massachusetts due to a Pandemic-Related Circumstance will continue to be treated as Massachusetts source income subject to personal income tax under M.G.L. c. 62, § 5A and personal income tax withholding pursuant to M.G.L. c. 62B, § 2.</p> <p>(b) <i>Apportionment Based on Days Spent Working in Massachusetts.</i> Consistent with the rule set forth in 830 CMR 62.5A.3(3)(a), a non-resident employee who, prior to the Massachusetts COVID-19 state of emergency, determined Massachusetts source income by apportioning based on days spent working in Massachusetts in accordance with 830 CMR 62.5A.1(5)(a), must continue to do so based on (1) the percentage of the employee's work days spent in Massachusetts during the period January 1 through February 29, 2020 as determined under 830 CMR 62.5A.1(5)(a), or (2) if the employee worked for the same employer in 2019, the apportionment percentage properly used to determine the portion of employee wages constituting Massachusetts source income on the employee's 2019 return. For example, if a non-resident employee is working from home full-time due to a pandemic-related circumstance but during the period January 1 through February 29, 2020 the employee worked five days a week, two of those days from an office in Boston and three of those days from home, 40% of the employee's wages would continue to be Massachusetts source income.</p> <p>(4) Sourcing Rules in Other States</p> <p>Other states have adopted or may adopt sourcing rules similar to the rule in 830 CMR 62.5A.3(3). A resident employee who, immediately prior to the Massachusetts COVID-19 state of emergency was an employee engaged in performing services from a location outside of</p>	

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	<p>subject to Massachusetts personal income tax. (3) Tax-favored Withdrawals for Retirement Plans -, There is no Massachusetts analog to the Code § 72(t) penalty. Therefore, this change has no practical Massachusetts tax impact. (4) Loans from Qualified Employer Retirement Plans - for Massachusetts purposes a loan from a qualified employer plan will be treated as a distribution to the extent it is so treated for federal purposes. (5) Temporary Waiver of Required Minimum Distribution Rules for Certain Retirement Plans and Accounts - because Massachusetts has no analog to the federal penalties at issue, these changes have no practical Massachusetts tax impact. (6) Allowance of Partial Above-the-Line Deduction for Charitable Contributions - Massachusetts does not adopt the addition of subsection (22) to Code § 62(a) because Massachusetts generally follows Code § 62(a) as in effect on January 1, 2005, with the exception of Code § 62(a)(1). However, for tax years beginning on or after January 1, 2021, Massachusetts law separately allows a deduction for charitable contributions, with no itemization requirement.^[14] The forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act. (7) Modification of Limitation on Charitable Contributions During 2020 - Massachusetts does not follow the Act’s temporary easing of the limitation in Code § 170 for personal income tax purposes. The</p>	<p>Massachusetts, and who began performing such services in Massachusetts due to a Pandemic-Related Circumstance, will be eligible for a credit for income taxes paid to the state where the employee was previously providing services, to the extent provided under M.G.L. c. 62, § 6(a). In addition, the employer of such employee is not obligated to withhold Massachusetts income tax to the extent the employer remains required to withhold income tax with respect to the employee in such other state.</p> <p>Regulatory Authority: 830 CMR 62.5A.3: M.G.L. c. 14, § 6(l); M.G.L. c. 62C, § 3 Date of Promulgation: October 16, 2020” (10/16/20)</p> <p>TIR 20-12: FURTHER EXTENSION OF LATE-FILE AND LATE-PAY PENALTY RELIEF FOR CERTAIN BUSINESS TAXPAYERS AFFECTED BY THE COVID-19 STATE OF EMERGENCY (9/16/20)</p> <p>“Status: TIR; Issued</p> <p>Tax type: Sales tax on meals; Room occupancy excise</p> <p>Summary: This Technical Information Release (“TIR”) announces that the Department of Revenue will waive any late-file or late-pay penalties imposed under G.L. c. 62C, § 33 for returns and payments otherwise due during the period March 20, 2020 through April 30, 2021, for certain taxpayers with meals tax and room occupancy excise obligations. To be eligible for a penalty waiver, vendors, operators and intermediaries must file their returns and remit payments on or before May 20, 2021. This TIR supersedes TIR 20-7.”</p> <p>830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (9/16/20)</p> <p>Status: Emergency Regulation Promulgated 9/16/2020</p> <p>Tax Type: Sales (including Sales tax on meals) and Use Tax</p> <p>Summary: This emergency regulation amendment adds a new section (7) which suspends return filing and payment remittance obligations for certain vendors during the COVID-19 pandemic. Specifically, the sales and use tax filing and payment schedule for vendors, whose cumulative sales and use tax liability in the 12-month period ending February 29, 2020 is less than \$150,000, shall be as follows. Returns and payments otherwise due during the period beginning March 20, 2020 and ending April 30, 2021, inclusive, shall be suspended. All such returns and</p>	

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	<p>forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act. (8) Exclusion for Certain Employer Payments of Student Loans - Massachusetts does not conform to the revisions made by the Act. Therefore, qualified education loan payments made by an employer are not excluded from an employee's Massachusetts gross income. Likewise, Massachusetts does not conform to the disallowance of the deduction for interest paid by an employee on such loans. (9) Modification of Limitation on Losses for Taxpayers Other than Corporations - Massachusetts did not adopt Code § 461(l) as enacted in the TCJA. Therefore the suspension of the limitation has no impact for Massachusetts tax purposes. (10) Use of Health Savings Accounts, Flexible Spending Accounts, and Archer Medical Savings Accounts for Telehealth Services and Over-the-Counter Medical Products - With respect to Code §§ 106 and 223, Massachusetts follows the Code as currently in effect and therefore excludes from gross income reimbursements from an HSA or FSA for medicine or drugs without a prescription and allows a deduction for contributions to, and excludes from gross income reimbursements from, an HSA in relation to certain remote care services for plan years beginning prior to or on December 31, 2021.^[23] However, because Massachusetts follows Code § 220</p>	<p>payments, including any local option amounts, shall be due on May 20, 2021. 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 in accordance with the rules set forth in 830 CMR 62C.16.2(3)-(6).”</p> <p>Massachusetts DOR FAQ update (9/15/20)</p> <p>“Additional filing and payment due dates extended for certain taxpayers</p> <p>Deadline for Filing Returns and Making Payments Further Extended to May 20, 2021 for Certain Vendors Collecting Room Occupancy Excise and Sales and Use Taxes</p> <p>The deadline for filing returns and making payments otherwise due during the periods beginning March 20, 2020 through April 30, 2021 has now been extended to May 20, 2021. The Department previously extended the deadline to June 20, 2020, and again to September 20, 2020.</p> <p>Meals, Sales and Use Tax Return Filing and Payment Deadline Extended</p> <p>As with the prior announcements, the new due date for sales and use tax (including sales tax on meals) returns and payments applies to vendors with cumulative liability for sales and use tax (including local option) under \$150,000 in the 12-month period ending February 29, 2020. The extended due date applies to sales, use and meals taxes collected by eligible vendors in the period beginning February 1, 2020 through April 30, 2021.</p> <p>Penalty Waiver for Other Meals Tax Vendors</p> <p>For vendors with cumulative liability for meals taxes of \$150,000 or more during the 12-month period ending February 29, 2020, penalties will be waived for late filing and late payment with respect to returns and payments due March 2020 through April 2021 returns. Interest will continue to accrue.</p> <p>Room Occupancy Excise Return Filing and Payment Deadline Extended for Operators</p> <p>As with the prior announcements, the new due date for room occupancy returns and payments applies to operators with cumulative liability for room occupancy excise under \$150,000 for the 12-month period ending February 29, 2020. The extended due date applies to room occupancy excise (including local option) collected by operators in the period beginning February 1, 2020 through April 30, 2021. The extended due date does not apply to intermediaries.</p> <p>Penalty Waiver for Other Room Occupancy Vendors</p>	

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	<p>as amended and in effect on January 1, 2005, Massachusetts does not exclude reimbursements for these expenses when paid by an Archer MSA. C. Corporate and Business Tax Provisions - (1) Small Business Loan (PPP) Forgiveness - For a borrower subject to Massachusetts personal income tax, any amount forgiven under § 1106 of the Act is includable in gross income and subject to tax, and there is no disallowance of deductions attributable to the payment of expenses resulting in the forgiveness of the loan. For purposes of the corporate excise, Massachusetts follows the Code as currently in effect. Therefore any amount forgiven for a corporate borrower under § 1106 of the Act would be excluded from Massachusetts gross income, and any deductions disallowed in accordance with IRS Notice 2020-32 would likewise be disallowed for Massachusetts tax purposes. Costs and expenses paid using PPP loan amounts that are ultimately forgiven are not eligible for any of the credits authorized under either M.G.L. c. 62 or M.G.L. c. 63. (2) Modifications to the Limitations on Net Operating Losses - The suspension of Code § 172 limitations has no impact for Massachusetts tax purposes. (3) Modifications to Limitation on Business Interest Deduction - Massachusetts adopts these changes subject to the rules outlined in TIR 19-17. (4) Technical Amendments Regarding Qualified Improvement Property - Massachusetts adopts the changes made by the Act with</p>	<p>For operators with cumulative liability for room occupancy excise of \$150,000 or more during the 12-month period ending February 29, 2020, and all intermediaries, penalties will be waived for late filing and late payment for returns and payments due in March 2020 through April 2021. Interest will continue to accrue.” (9/15/20)</p> <p>TIR 20-10: Revised Guidance on the Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic (7/21/20)</p> <p><i>I. Introduction</i></p> <p>This Technical Information Release (“TIR”) provides Massachusetts tax relief in situations in which employees work remotely due solely to the 2019 Coronavirus (“COVID-19”) pandemic. In response to the COVID-19 pandemic, Massachusetts and other states have declared states of emergency and issued temporary social-distancing measures and other restrictions. Many businesses have implemented work-from-home requirements for their employees in response to government orders and public health recommendations.</p> <p>TIR 20-5 announced rules intended to minimize sudden disruption for employers and employees during the COVID-19 state of emergency. TIR 20-5 is hereby superseded. This TIR revises and restates TIR 20-5 to ensure that businesses have sufficient time to prepare for the cessation of these temporary rules. The rules announced in this TIR are effective until the earlier of December 31, 2020, or 90 days after the state of emergency in Massachusetts is lifted. As of that date, the rules set forth in this TIR will cease to be in effect and the presence of an employee in Massachusetts, even if due solely to a Pandemic-Related Circumstance (as defined below), will trigger the same tax consequences as under Massachusetts law more generally.</p> <p>This TIR announces that, while the rules in this TIR remain in effect, the presence of one or more employees working remotely in Massachusetts due to (a) a government order issued in response to the COVID-19 pandemic, (b) a remote work policy adopted by an employer in good faith compliance with federal or state government guidance or public health recommendations relating to COVID-19, or (c) the worker’s compliance with quarantine, isolation directions relating to a COVID-19 diagnosis or suspected diagnosis, or advice of a physician relating to COVID-19 exposure^[1] (collectively, “Pandemic-Related Circumstances”) will not, by itself, create a withholding obligation with respect to such employees. See 830 CMR 62.5A.3. This TIR also announces that, while the rules in this TIR remain in effect, one or more employees working remotely in Massachusetts solely due to a Pandemic-Related Circumstance,</p>	

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	<p>respect to the depreciable life of QIP for property placed in service after December 31, 2017. However, because Massachusetts is decoupled from the bonus depreciation rules in Code § 168(k), the Massachusetts depreciation deduction for QIP must be calculated under Code § 168 without regard to § 168(k).</p> <p>(5) Modification of Limitation on Charitable Contributions During 2020 - Massachusetts adopts the temporary easing of the limitation for corporate excise purposes.</p> <p><u>Massachusetts Tax Implications of Selected Provisions of the Federal CARES Act</u> –</p> <p>Individual income tax provisions:</p> <ul style="list-style-type: none"> • 2020 recovery rebates to individuals <p>Since the advance payment of a credit under the Act is not includable in federal gross income, it is not includable in Massachusetts gross income and thus not subject to the Massachusetts personal income tax.</p> <ul style="list-style-type: none"> • Expansion of unemployment benefits <p>All payments of unemployment compensation, including amounts authorized under the Act, are includable in both federal and Massachusetts gross income and subject to Massachusetts personal income tax.</p> <ul style="list-style-type: none"> • Tax-favored withdrawals from retirement funds <p>Coronavirus-related distributions will be included in Massachusetts gross income at the same time and in the same amounts as they are included in federal gross income.</p>	<p>including the presence of business property reasonably needed for such persons’ use while working remotely, will not subject a business to a sales and use tax collection obligation or to the corporate excise (or corporate apportionment adjustments) by reason of that fact. Additionally, this TIR explains that businesses claiming a nexus exemption under Sections III-V must maintain written records sufficient to substantiate the existence of a Pandemic-Related Circumstance with respect to the employee(s) triggering the application of these rules. Lastly, this TIR explains the application of the Massachusetts Paid Family and Medical Leave (“PFML”) program where an employee works remotely in a different state due to a Pandemic-Related Circumstance.</p> <p><i>II. Personal Income and Withholding Tax</i></p> <p>For Massachusetts personal income tax purposes, Massachusetts residents are generally taxed on all of their income from whatever sources derived. M.G.L. c. 62, § 2. Non-residents are taxed on items of gross income from sources within the Commonwealth, including income derived from or connected with any trade or business, including any employment, in Massachusetts. M.G.L. c. 62, § 5A. Wage income paid to an individual that is subject to the Massachusetts personal income tax generally must be withheld upon for each payroll period by his or her employer. M.G.L. c. 62B, § 2.</p> <p>The Department of Revenue (the “Department”) has promulgated emergency regulation 830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic, to explain the sourcing and withholding rules applicable to employees who are telecommuting due to the COVID-19 pandemic. Pursuant to the regulation, until the earlier of December 31, 2020, or 90 days after the state of emergency in Massachusetts is lifted, all compensation received for 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 began performing services from a location outside Massachusetts due to a Pandemic-Related Circumstance, will continue to be treated as Massachusetts source income subject to personal income tax under M.G.L. c. 62 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 who, immediately prior to the Massachusetts COVID-19 state of emergency was an employee engaged in performing services from a location outside of Massachusetts, and who began performing such services in Massachusetts due to a state’s COVID-19 state of emergency or other Pandemic-Related Circumstance, will be eligible for a credit for taxes</p>	

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	<p>The exemption from the additional 10% tax under Code § 72(t) has no practical Massachusetts tax impact. Although Massachusetts conforms to the Code as currently in effect with respect to section 72, there is no Massachusetts analog to the Code § 72(t) penalty.</p> <ul style="list-style-type: none"> Loans from qualified employer retirement plans <p>Massachusetts adopts the current Code with respect to federal retirement provisions, specifically Code §§ 72, 401 through 420, and 457. Therefore, for Massachusetts purposes a loan from a qualified employer plan will be treated as a distribution to the extent it is so treated for federal purposes.</p> <ul style="list-style-type: none"> Temporary waiver of required minimum distribution rules for certain retirement plans and accounts <p>Massachusetts adopts the current Code with respect to federal annuities under Code § 72 and other retirement provisions, specifically Code §§ 401 through 420, and 457, excluding 402A and 408(q). However, because Massachusetts has no analog to the federal penalties at issue, these changes have no practical Massachusetts tax impact.</p> <ul style="list-style-type: none"> Allowance of partial above-the-line deduction for charitable contributions <p>Massachusetts does not adopt the addition of subsection (22) to Code § 62(a) because Massachusetts generally follows Code § 62(a) as in effect on January 1, 2005, with the exception of Code § 62(a)(1). However, for tax years</p>	<p>paid to that other state, to the extent provided under G.L. c. 62, § 6(a). In addition, the employer of such an employee is not obligated to withhold Massachusetts income tax for the employee to the extent that the employer is required to withhold income tax with respect to the employee in such other state.[2]</p> <p>III. Sales and Use Tax</p> <p>In general, a vendor has nexus for sales and use tax collection purposes if it is engaged in business in the Commonwealth. M.G.L. c. 64H, § 1. Generally, a vendor is engaged in business in the Commonwealth if it has a physical presence in Massachusetts, including having one or more of its employees in Massachusetts, or if it makes sufficient sales into Massachusetts in a calendar year. <i>Id.</i>; M.G.L. c. 64H, § 34(a). During the period that the rules in this TIR remain in effect, the presence of one or more employees working remotely from Massachusetts, due solely to a Pandemic-Related Circumstance, will not in and of itself trigger nexus for sales and use tax collection purposes.</p> <p>IV. Corporate Excise</p> <p>A business corporation is generally subject to an excise due under M.G.L. c. 63 when it does business in Massachusetts. M.G.L. c. 63, §§ 1 and 39. A business corporation is generally considered to be doing business in Massachusetts when it has one or more employees conducting business activities on its behalf in Massachusetts. 830 CMR 63.39.1(3)(b)(5), (5)(b)(3). During the period that the rules in this TIR remain in effect, the Department will not consider the presence of one or more employees working remotely from Massachusetts solely due to a Pandemic-Related Circumstance, including the presence of business property reasonably needed for such persons' use while working remotely, to be sufficient in and of itself to establish corporate nexus. In addition, such presence will not, of itself, cause a corporation to lose the protections of Public Law 86-272. Relatedly, for corporate apportionment purposes, (1) services performed by such persons in Massachusetts will not increase the numerator of the employer's payroll factor, and (2) the presence in Massachusetts of business property reasonably needed for such persons' use while working remotely will not increase the numerator of the employer's property factor.[3]</p> <p>V. Pass-through Entities</p> <p>Pass-through entities (S corporations and entities treated as partnerships for tax purposes) must withhold personal income tax on compensation paid for services performed if the compensation is Massachusetts source income under the rules set out in Section II of this TIR. In addition, pass-through entities may also be required to file annual returns. Specifically, partnerships having a usual place of business in Massachusetts must file information returns. M.G.L. c. 62C, § 7. S corporations that have nexus in Massachusetts must file corporate excise</p>	

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	<p>beginning on or after January 1, 2021, Massachusetts law separately allows a deduction for charitable contributions, with no itemization requirement. [17] The forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act.</p> <ul style="list-style-type: none"> Modification of limitation on charitable contributions during 2020 <p>For individuals, Massachusetts follows Code § 170 as amended and in effect on January 1, 2005. Therefore, Massachusetts does not follow the Act’s temporary easing of the limitation in Code § 170 for personal income tax purposes. The forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act.</p> <ul style="list-style-type: none"> Exclusion for certain employer payments of student loans <p>Massachusetts follows Code §§ 127 and 221 as amended and in effect on January 1, 2005. [23] Consequently, Massachusetts does not conform to the revisions made by the Act. Therefore, qualified education loan payments made by an employer are not excluded from an employee’s Massachusetts gross income. Likewise, Massachusetts does not conform to the disallowance of the deduction for interest paid by an employee on such loans.</p> <ul style="list-style-type: none"> Modification of limitation on losses for taxpayers other than corporations <p>For personal income taxpayers, Massachusetts follows Code § 461 as amended and in effect on January 1, 2005. Consequently,</p>	<p>returns. M.G.L. c. 62C, § 11; M.G.L. c. 62, § 17A. In determining whether a partnership has a usual place of business in Massachusetts or whether an S corporation has corporate nexus with the Commonwealth, the Department will apply the rules and limitations set out in Section IV of this TIR to employees, partners and S corporation shareholders who began working remotely in Massachusetts due to a Pandemic-Related Circumstance. Further, in such cases, the Department will apply those rules and limitations to determine Public Law 86-272 protection and payroll factor and property factor apportionment for pass-through entities.</p> <p>VI. Recordkeeping Requirement</p> <p>To be eligible for the rules stated in Sections III-V of this TIR, businesses must maintain written records sufficient to substantiate the existence of a Pandemic-Related Circumstance with respect to the employee(s) triggering the application of such rules. For example, a business that seeks to rely on a work policy, quarantine, or isolation directions must retain a written copy of such policy or directions to claim the applicability of such rules.</p> <p>VII. Paid Family and Medical Leave</p> <p>Under the Massachusetts PFML program, businesses are required to collect and remit PFML contributions on behalf of individuals who perform services in Massachusetts. M.G.L. c. 175M, § 1. During the period that the rules in this TIR remain in effect, an individual who previously performed services outside of Massachusetts and was not subject to PFML will not become subject to PFML solely because the individual is temporarily working from home in Massachusetts due to a Pandemic-Related Circumstance. Likewise, an individual who previously performed services in Massachusetts but is temporarily working from home outside of Massachusetts solely due to a Pandemic-Related Circumstance continues to be subject to the PFML rules. The Executive Office of Labor and Workforce Development intends to issue additional guidance regarding the application of the PFML rules once the rules in this TIR cease to be in effect.</p> <p>July 21, 2020 TIR 20-10</p> <p>[1] For the sake of clarification, an employee’s compliance with a required quarantine, written isolation directions, or written orders of a physician includes such orders relating to the employee’s exposure, illness, or vulnerability as well as orders affecting a family member of the employee as a result of which the employee needs to be at home to care for the family member or to provide childcare.</p>	

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	<p>Massachusetts does not adopt Code § 461(l) as enacted in the TCJA. Therefore, the suspension of the limitation has no impact for Massachusetts tax purposes.[26]</p> <ul style="list-style-type: none"> Changes to health savings accounts, flexible spending accounts, and Archer medical savings accounts <p>With respect to Code §§ 106 and 223, Massachusetts follows the Code as currently in effect and therefore excludes from gross income reimbursements from an HSA or FSA for medicine or drugs without a prescription and allows a deduction for contributions to, and excludes from gross income reimbursements from, an HSA in relation to certain remote care services for plan years beginning prior to or on December 31, 2021.[27] However, because Massachusetts follows Code § 220 as amended and in effect on January 1, 2005, Massachusetts does not exclude reimbursements for these expenses when paid by an Archer MSA.</p> <p>Corporate and business tax provisions:</p> <ul style="list-style-type: none"> Small business loan forgiveness <p>For purposes of personal income tax, Massachusetts generally follows the Code as amended and in effect on January 1, 2005. Therefore, for a borrower subject to Massachusetts personal income tax, any amount forgiven under § 1106 of the Act is includable in gross income and subject to tax, and there is no disallowance of deductions</p>	<p>[2] The rules stated in this TIR do not in any way impact the 183-day computation that applies to determine the existence of a statutory “resident” within the meaning of M.G.L. c. 62, § 1(f).</p> <p>[3] Similarly, a corporate employee who began working in another state solely due to a Pandemic-Related Circumstance will not be deemed to cause the corporation to be subject to tax in that state for purposes of determining the corporation’s right to apportion or for purposes of application of the principles of throwback or throwout. See 830 CMR 63.38.1(5).” (7/21/20)</p> <p>830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic (EMERGENCY REGULATION) (7/21/20)</p> <p>DATE: 07/21/2020</p> <p>ORGANIZATION: Massachusetts Department of Revenue</p> <p>REGULATORY AUTHORITY: Massachusetts General Laws</p> <p>OFFICIAL VERSION: Published by the Massachusetts Department of Revenue</p> <p>“EMERGENCY REGULATION 830 CMR: DEPARTMENT OF REVENUE 830 CMR 62:00: INCOME TAX 830 CMR 62:00 is amended by adding the following section: 830 CMR 62.5A.3: <i>Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic</i> Skip table of contents</p> <p><i>TABLE OF CONTENTS</i></p> <p>(1) Scope of Regulation; Background; Outline of Topics; Effective Date (2) Definitions (3) Massachusetts Source Income for Non-Residents Telecommuting due to Pandemic-Related Circumstances (4) Sourcing Rules in Other States (4) Sourcing Rules in Other States TOP ShowTable of Contents <i>(1) Scope of Regulation; Background; Outline of Topics; Effective Date</i> (a) <i>Scope of Regulation.</i> 830 CMR 62.5A.3 sets forth the sourcing rules that apply to income earned by a non-resident employee who</p>	

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	<p>attributable to the payment of expenses resulting in the forgiveness of the loan. For purposes of the corporate excise, Massachusetts follows the Code as currently in effect. Therefore any amount forgiven for a corporate borrower under § 1106 of the Act would be excluded from Massachusetts gross income, and any deductions disallowed in accordance with IRS Notice 2020-32 would likewise be disallowed for Massachusetts tax purposes. Costs and expenses paid using PPP loan amounts that are ultimately forgiven are not eligible for any of the credits that may be claimed under either G.L. c. 62 or G.L. c. 63.</p> <ul style="list-style-type: none"> • Modifications to the limits on net operating losses <p>Massachusetts does not conform to the NOL rules under Code § 172 in computing taxable income. For corporations, the NOL deduction is determined under G.L. c. 63, §§ 30.4(ii) and 30.5. Additionally, Massachusetts does not allow an NOL deduction for personal income tax purposes.[33] Therefore the suspension of Code § 172 limitations has no impact for Massachusetts tax purposes. Further, Massachusetts does not allow NOLs to be carried back and deducted under any circumstances.[34]</p> <ul style="list-style-type: none"> • Modifications to limitation on business interest deduction <p>Massachusetts adopts the current Code with respect to Code § 163 for both personal income tax and corporate excise purposes. Therefore, Massachusetts adopts</p>	<p>telecommutes on behalf of an in-state business from a location outside the state due to the COVID-19 pandemic.</p> <p>(b) <i>Background.</i> In response to the COVID-19 pandemic, Massachusetts and other states have declared states of emergency and issued temporary social-distancing measures and other restrictions. Many businesses and employees have adopted telecommuting arrangements in response to the pandemic. For Massachusetts personal income tax purposes, Massachusetts residents are generally taxed on all of their income from whatever sources derived. M.G.L. c. 62, § 2. Non-residents are taxed on items of gross income from sources within the Commonwealth, including income derived from or connected with any trade or business, including any employment, in Massachusetts. M.G.L. c. 62, § 5A(a). Wage income paid to an individual that is subject to the Massachusetts personal income tax generally must be withheld upon for each payroll period by his or her employer. M.G.L. c. 62B, § 2.</p> <p>830 CMR 62.5A.3 sets forth general rules applicable to non-resident employees who are telecommuting on behalf of an in-state business from a location outside the state due to the COVID-19 pandemic, and explains the parallel treatment that will be accorded to resident employees with income tax liabilities in other states that have adopted similar sourcing rules.</p> <p>(c) <i>Outline of Topics.</i> 830 CMR 62.5A.3 is organized as follows:</p> <ol style="list-style-type: none"> 1. Scope of Regulation; Background; Outline of Topics; Effective Date 2. Definitions 3. Massachusetts Source Income for Non-Residents Telecommuting due to Pandemic-Related Circumstances 4. Sourcing Rules in Other States <p>(d) <i>Effective Date.</i> 830 CMR 62.5A.3 is effective through the earlier of December 31, 2020, or 90 days after the date on which the Governor of the Commonwealth gives notice that the state of emergency declared in Executive Order 591 is no longer in effect.</p> <p>(2) <i>Definitions</i></p> <p>Unless the context requires otherwise, for the purposes of 830 CMR 62.5A.3, the following definitions apply:</p> <p><i>Massachusetts COVID-19 State of Emergency</i>, the state of emergency declared in Executive Order 591.</p> <p><i>Non-Resident</i>, any natural person who is not a Massachusetts resident.</p> <p><i>Pandemic-Related Circumstances</i>, generally include the following situations; (a) a government order issued in response to the COVID-19 pandemic, (b) a remote work policy adopted by an employer in compliance with federal or state government guidance or public health recommendations relating to the COVID-19 pandemic, (c) the worker’s</p>	

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	<p>these changes subject to the rules outlined in TIR 19-17.</p> <ul style="list-style-type: none"> • Technical amendments regarding qualified improvement property <p>Massachusetts follows the current Code with respect to Code § 168, except for § 168(k), for purposes of both the personal income tax and corporate excise. Therefore, Massachusetts adopts the changes made by the Act with respect to the depreciable life of QIP for property placed in service after December 31, 2017. However, Massachusetts is decoupled from the bonus depreciation rules in Code § 168(k). Consequently, the Massachusetts depreciation deduction for QIP must be calculated under Code § 168 without regard to § 168(k).</p> <ul style="list-style-type: none"> • Modification of limitation on charitable contributions during 2020 <p>Massachusetts follows the Code as currently in effect for purposes of the corporate excise. Therefore, Massachusetts adopts the temporary easing of the charitable contribution limitation for corporate excise purposes. 7/13/20)</p> <p>(Technical Information Release (“TIR”) 20-2 announced that the Department of Revenue (the “Department”) would waive any late-file or late-pay penalties imposed under G.L. c. 62C, § 33 for returns and payments due during the period March 20, 2020 through May 31, 2020, for certain taxpayers. This TIR announces that the Department</p>	<p>compliance with quarantine, isolation directions relating to a COVID-19 diagnosis or suspected diagnosis, or advice of a physician relating to COVID-19 exposure, or (d) any other work arrangement in which an employee who performed services at a location in Massachusetts prior to the Massachusetts COVID-19 state of emergency performs such services for the employer from a location outside Massachusetts during a period in which 830 CMR 62.5A.3 is in effect.</p> <p><i>Resident</i>, any natural person domiciled in Massachusetts or any natural person who is not domiciled in Massachusetts but who maintains a permanent place of abode in Massachusetts and spends in the aggregate more than 183 days of the tax year in Massachusetts, including days spent partially in and partially out of Massachusetts.</p> <p>(3) Massachusetts Source Income for Non-Residents Telecommuting due to Pandemic-Related Circumstances</p> <p>Under M.G.L. c. 62, § 5A(a), income of a non-resident derived from a trade or business, including any employment, carried on in the Commonwealth is sourced to Massachusetts. Pursuant to this rule, all compensation received for 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 is performing services from a location outside Massachusetts due to a Pandemic-Related Circumstance will continue to be treated as Massachusetts source income subject to personal income tax under M.G.L. c. 62, § 5A and personal income tax withholding pursuant to M.G.L. c. 62B, § 2.</p> <p>(4) Sourcing Rules in Other States</p> <p>Other states have adopted or may adopt sourcing rules similar to the rule in 830 CMR 62.5A.3(3). A resident employee who, immediately prior to the Massachusetts COVID-19 state of emergency was an employee engaged in performing services from a location outside of Massachusetts, and who began performing such services in Massachusetts due to a Pandemic-Related Circumstance, will be eligible for a credit for income taxes paid to the state where the employee was previously providing services, to the extent provided under M.G.L. c. 62, § 6(a). In addition, the employer of such employee is not obligated to withhold Massachusetts income tax to the extent the employer remains required to withhold income tax with respect to the employee in such other state.</p> <p>Regulatory Authority: 830 CMR 62.5A.3: M.G.L. c. 14, § 6(l); M.G.L. c. 62C, § 3” (7/21/20)</p> <p>TIR 20-9: Massachusetts Tax Implications of Selected Provisions of the Federal CARES Act (7/13/20)</p>	

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	<p>will extend the penalty waiver to returns and payments due through August 31, 2020 for those same taxpayers.)</p>	<p>A. Introduction</p> <p>On March 27, 2020, Public Law No. 116-136, the federal “Coronavirus Aid, Relief and Economic Security Act,” also known as the CARES Act (the “Act”) was signed into law. The Act contains a number of tax provisions, some of which have Massachusetts tax implications. This Technical Information Release (“TIR”) explains the impact of selected provisions of the Act on Massachusetts taxation.^[1]</p> <p>This TIR addresses the following provisions of the Act:</p> <p>Individual income tax provisions:</p> <ul style="list-style-type: none"> • 2020 recovery rebates to individuals • Expansion of unemployment benefits • Tax-favored withdrawals from retirement funds • Loans from qualified employer retirement plans • Temporary waiver of required minimum distribution rules for certain retirement plans and accounts • Allowance of partial above-the-line deduction for charitable contributions • Modification of limitation on charitable contributions during 2020 • Exclusion for certain employer payments of student loans • Modification of limitation on losses for taxpayers other than corporations • Changes to health savings accounts, flexible spending accounts, and Archer medical savings accounts <p>Corporate and business tax provisions:</p> <ul style="list-style-type: none"> • Small business loan forgiveness • Modifications to the limits on net operating losses • Modifications to limitation on business interest deduction • Technical amendments regarding qualified improvement property • Modification of limitation on charitable contributions during 2020 <p>For Massachusetts personal income tax purposes, gross income means federal gross income as defined under the Internal Revenue Code (“Code”), with certain modifications required under G.L. c. 62, §§ 6F and 2(a).^[2] General Laws, chapter 62 defines the term “Code” as the Internal Revenue Code as amended on January 1, 2005 and in effect for the taxable year, with certain exceptions.^[3] Therefore, for purposes of determining Massachusetts gross income for personal income tax purposes, Massachusetts generally follows the provisions of the Code as amended and in effect on January 1, 2005. In certain instances, however, Massachusetts specifically adopts provisions of the Code as</p>	

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		<p>currently in effect. For Massachusetts corporate excise purposes, gross income means federal gross income as defined under the Code, with certain modifications, as amended and in effect for the taxable year.[4]</p> <p><i>B. Individual Income Tax Provisions</i></p> <p>(1) 2020 Recovery Rebates to Individuals Section 2201 of the Act adds new Code § 6428, which, subject to certain limitations, provides a refundable credit to individual taxpayers against federal income taxes in an amount equal to the sum of \$1,200 (\$2,400 for taxpayers filing joint returns) plus \$500 for each “qualifying child” as defined in Code § 24(c). The credit may be claimed for the 2020 taxable year (i.e., it will be claimed on returns filed in 2021), but will be refunded in advance in 2020. The credit is based on the adjusted gross income reported on the taxpayer’s 2019 or 2018 return and phases out at higher amounts of adjusted gross income. Massachusetts gross income is federal gross income with certain modifications not relevant here.[5] Since the advance payment of a credit under the Act is not includable in federal gross income, it is not includable in Massachusetts gross income and thus not subject to the Massachusetts personal income tax.</p> <p>(2) Expansion of Unemployment Benefits Sections 2101-2116 of the Act provide for an emergency expansion of unemployment benefits. Section 2102 temporarily extends benefits to individuals who are not otherwise eligible for state and federal unemployment benefits or who are unable to work as a direct result of the COVID-19 public health emergency, including self-employed individuals, independent contractors, and those with a limited work history. Under sections 2102, 2104 and 2107, all recipients of state-paid unemployment compensation, including those who have otherwise exhausted the benefits they were entitled to under state or federal law, and those temporarily eligible under section 2102 of the Act, may collect unemployment compensation for a maximum of 39 weeks instead of the usual 26 weeks between January 27, 2020 and December 31, 2020.[6] Additionally, any unemployment compensation received between April 5, 2020 and July 31, 2020 will include a \$600 per week increase under section 2104 of the Act. Under the 2005 Code (and under current Code), federal gross income includes unemployment compensation.[7] No provision of the Act excludes these payments from federal gross income. Therefore, all payments of unemployment compensation, including amounts authorized under the Act, are includable in both federal and Massachusetts gross income and subject to Massachusetts personal income tax.</p> <p>(3) Tax-favored Withdrawals for Retirement Plans</p>	

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		<p>The Act establishes tax-favorable rules for withdrawals from certain retirement plans.^[8] Under Code § 72(t), early distributions from certain retirement plans generally are subject to an additional 10% tax. The Act exempts from the additional tax any early distribution that is a “coronavirus-related distribution.”^[9] A coronavirus-related distribution is a distribution that is made from an eligible retirement plan to a qualified individual from January 1, 2020, to December 30, 2020, up to an aggregate limit of \$100,000 from all plans and IRAs.^[10] The Act also provides for coronavirus-related distributions to be included in a taxpayer’s income ratably over a three-year period unless a taxpayer elects otherwise.^[11]</p> <p>Massachusetts gross income is federal gross income with certain modifications not relevant here.^[12] Therefore, coronavirus-related distributions will be included in Massachusetts gross income at the same time and in the same amounts as they are included in federal gross income. The exemption from the additional 10% tax under Code § 72(t) has no practical Massachusetts tax impact. Although Massachusetts conforms to the Code as currently in effect with respect to section 72, there is no Massachusetts analog to the Code § 72(t) penalty.</p> <p>(4) Loans from Qualified Employer Retirement Plans</p> <p>The Act modifies the rules applicable to loans from qualified employer retirement plans. Pursuant to Code § 72(p), a loan to an employee from such a plan is treated as a distribution for tax purposes unless it falls under one of several exceptions. Under one such exception, a loan is generally not treated as a distribution to the extent that the loan does not exceed a certain dollar amount. The Act increases that threshold from \$50,000 to \$100,000 for loans made during the 180-day period beginning on March 27, 2020.^[13] In addition, where a qualified individual with an outstanding loan from a qualified employer plan has a loan due date that occurs during the period beginning on March 27, 2020 and ending on December 31, 2020, such due date will be delayed for one year.^[14]</p> <p>Massachusetts adopts the current Code with respect to federal retirement provisions, specifically Code §§ 72, 401 through 420, and 457. Therefore, for Massachusetts purposes a loan from a qualified employer plan will be treated as a distribution to the extent it is so treated for federal purposes.</p> <p>(5) Temporary Waiver of Required Minimum Distribution Rules for Certain Retirement Plans and Accounts</p> <p>The Act amends Code §§ 401 and 402, to waive temporarily minimum distribution requirements and rules, and associated penalties, for rollover distributions for certain retirement plans, including individual</p>	

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		<p>retirement plans, annuities and deferred compensation plans, for 2020.[15]</p> <p>Massachusetts adopts the current Code with respect to federal annuities under Code § 72 and other retirement provisions, specifically Code §§ 401 through 420, and 457, excluding 402A and 408(q). However, because Massachusetts has no analog to the federal penalties at issue, these changes have no practical Massachusetts tax impact.</p> <p>(6) Allowance of Partial Above-the-Line Deduction for Charitable Contributions</p> <p>Code § 170 provides a deduction for charitable contributions. Prior to the Act, the federal deduction could be claimed by an individual only if the individual itemized deductions. The Act amends Code § 62(a) by adding new paragraph (22), which allows an individual who does not itemize to deduct up to \$300 of qualified charitable contributions for taxable years beginning after December 31, 2019.[16]</p> <p>Massachusetts does not adopt the addition of subsection (22) to Code § 62(a) because Massachusetts generally follows Code § 62(a) as in effect on January 1, 2005, with the exception of Code § 62(a)(1). However, for tax years beginning on or after January 1, 2021, Massachusetts law separately allows a deduction for charitable contributions, with no itemization requirement.[17] The forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act.</p> <p>(7) Modification of Limitation on Charitable Contributions During 2020</p> <p>In general, the deduction for charitable contributions by an individual taxpayer may not exceed 50% of the taxpayer’s adjusted gross income, with certain modifications.[18] The Act temporarily eases that limitation with respect to certain cash contributions to charitable organizations made during calendar year 2020.[19] With regard to individuals, a deduction for 2020 cash contributions will be allowed up to the amount of the taxpayer’s contribution base less all other charitable contributions allowed.[20]</p> <p>For individuals, Massachusetts follows Code § 170 as amended and in effect on January 1, 2005. Therefore, Massachusetts does not follow the Act’s temporary easing of the limitation in Code § 170 for personal income tax purposes. The forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act.</p> <p>(8) Exclusion for Certain Employer Payments of Student Loans</p> <p>The Act expands the definition of “educational assistance” excludible from gross income under Code § 127(c) to include qualified education loan payments (as defined in Code § 221(d)(1)) made by an employer after March 27, 2020 and before January 1, 2021. The exclusion applies</p>	

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		<p>to payments by an employer of principal or interest on any qualified education loan incurred by an employee for the education of the employee.[21] The Act also amends Code § 221(e)(1) to disallow a deduction for interest paid on such qualified loan by the employee on an amount that is excluded from gross income under the Act.[22]</p> <p>Massachusetts follows Code §§ 127 and 221 as amended and in effect on January 1, 2005.[23] Consequently, Massachusetts does not conform to the revisions made by the Act. Therefore, qualified education loan payments made by an employer are not excluded from an employee’s Massachusetts gross income. Likewise, Massachusetts does not conform to the disallowance of the deduction for interest paid by an employee on such loans.</p> <p>(9) Modification of Limitation on Losses for Taxpayers Other than Corporations</p> <p>For tax years beginning after December 31, 2017 and before January 1, 2026, P.L. 115-97, commonly known as “The Tax Cuts and Jobs Act” (“TCJA”) limited the deductions attributable to any business of a non-corporate taxpayer under new Code § 461(l).[24] The Act suspends those limitations. [25]</p> <p>For personal income taxpayers, Massachusetts follows Code § 461 as amended and in effect on January 1, 2005. Consequently, Massachusetts does not adopt Code § 461(l) as enacted in the TCJA. Therefore, the suspension of the limitation has no impact for Massachusetts tax purposes.[26]</p> <p>(10) Use of Health Savings Accounts, Flexible Spending Accounts, and Archer Medical Savings Accounts for Telehealth Services and Over-the-Counter Medical Products</p> <p>In general, a taxpayer may deduct amounts contributed to, and exclude from gross income reimbursements from, his or her Health Savings Account (“HSA”), Flexible Spending Account (“FSA”), or Archer Medical Savings Account (“Archer MSA”) for certain health care costs. Under the Act, Code §§ 106(f), 220(d)(2)(A), and 223(d)(2) were amended to allow amounts paid or expenses incurred for medicine or drugs without a medical prescription to be covered by an HSA, FSA, or Archer MSA. These changes apply to amounts paid or expenses incurred after December 31, 2019. The Act also amended Code § 223(c)(2) to allow, for plan years beginning on or before December 31, 2021, high-deductible health plans with an HSA to cover telehealth and other remote care services, even if the taxpayer fails to have a deductible for such services. This change became effective upon the enactment of the Act on March 27, 2020.</p> <p>With respect to Code §§ 106 and 223, Massachusetts follows the Code as currently in effect and therefore excludes from gross income reimbursements from an HSA or FSA for medicine or drugs</p>	

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		<p>without a prescription and allows a deduction for contributions to, and excludes from gross income reimbursements from, an HSA in relation to certain remote care services for plan years beginning prior to or on December 31, 2021.[27] However, because Massachusetts follows Code § 220 as amended and in effect on January 1, 2005, Massachusetts does not exclude reimbursements for these expenses when paid by an Archer MSA.</p> <p><i>C. Corporate and Business Tax Provisions</i></p> <p>(1) Small Business Loan Forgiveness</p> <p>Section 1106 of the Act provides loan forgiveness to small businesses for certain loans made pursuant to the Paycheck Protection Program (“PPP”) under the Small Business Act.[28] A borrower is eligible for loan forgiveness equal to the amount spent (but not exceeding the principal amount of the loan) by the borrower during an 8-week period after the origination date of the loan on the following items:</p> <ul style="list-style-type: none"> • payroll costs; • interest payments on mortgage obligations incurred before February 15, 2020; • payments of rent on any lease in force before February 15, 2020; and • utility payments, for which service began before February 15, 2020. <p>Under the Act, any amount of cancelled indebtedness that would otherwise be includable in the gross income of the borrower under the Code for federal income tax purposes is excluded from gross income.[29] In addition, no deduction is allowed for an expense that is otherwise deductible if both (1) the payment of the expense results in forgiveness of a loan made under the PPP and (2) the income associated with the forgiveness is excluded from gross income pursuant to the Act.[30]</p> <p>For purposes of personal income tax, Massachusetts generally follows the Code as amended and in effect on January 1, 2005. Therefore, for a borrower subject to Massachusetts personal income tax, any amount forgiven under § 1106 of the Act is includable in gross income and subject to tax, and there is no disallowance of deductions attributable to the payment of expenses resulting in the forgiveness of the loan. For purposes of the corporate excise, Massachusetts follows the Code as currently in effect. Therefore any amount forgiven for a corporate borrower under § 1106 of the Act would be excluded from Massachusetts gross income, and any deductions disallowed in accordance with IRS Notice 2020-32 would likewise be disallowed for Massachusetts tax purposes. Costs and expenses paid using PPP loan amounts that</p>	

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		<p>are ultimately forgiven are not eligible for any of the credits that may be claimed under either G.L. c. 62 or G.L. c. 63.</p> <p>(2) Modifications to the Limitations on Net Operating Losses The Act suspends several limitations on the amount of net operating loss (“NOL”) that can be claimed by a business under Code § 172, including the rule limiting the NOL deduction to 80% of taxable income.[31] In addition, the Act allows federal NOLs incurred in 2018 through 2020 to be carried back and deducted in prior years.[32] Massachusetts does not conform to the NOL rules under Code § 172 in computing taxable income. For corporations, the NOL deduction is determined under G.L. c. 63, §§ 30.4(ii) and 30.5. Additionally, Massachusetts does not allow an NOL deduction for personal income tax purposes.[33] Therefore the suspension of Code § 172 limitations has no impact for Massachusetts tax purposes. Further, Massachusetts does not allow NOLs to be carried back and deducted under any circumstances.[34]</p> <p>(3) Modifications to Limitation on Business Interest Deduction Code § 163(j) limits the deductibility of business interest for tax years beginning after December 31, 2017.[35] This provision generally limits the deductibility of net interest expense to 30% of a taxpayer’s adjusted taxable income.[36] The amount of net business interest expenses in excess of the current year limitation is carried forward and treated as business interest paid or accrued in the following year. Business interest is defined by the Code as any interest paid or accrued on debt that is “properly allocable to a trade or business” and does not include investment interest.[37] The limitation does not apply to taxpayers with average gross receipts of less than \$25 million over the preceding three taxable years, or to taxpayers engaged in certain trades.[38] Section 2306 of the Act amends Code § 163(j) by inserting a special rule for tax years 2019 and 2020 that potentially increases a taxpayer’s current year business interest deduction (1) by increasing the limitation on the deduction to 50% of adjusted taxable income (with special rules for partnerships), and (2) by allowing an election to use 2019 adjusted taxable income in calculating the limitation for tax year 2020. Massachusetts adopts the current Code with respect to Code § 163 for both personal income tax and corporate excise purposes. Therefore, Massachusetts adopts these changes subject to the rules outlined in TIR 19-17.</p> <p>(4) Technical Amendments Regarding Qualified Improvement Property The Act makes changes to the depreciable life of “qualified improvement property” (“QIP”) as defined in Code § 168(e)(6)(A).[39] Prior to the Act, the depreciable life of QIP was 39 years. Under the Act, QIP is assigned a 15-year depreciable life under</p>	

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		<p>MACRS, the modified accelerated cost recovery system, and a 20-year depreciable life under ADS, the alternative depreciation system.^[40] The change under MACRS makes QIP eligible for bonus depreciation under Code § 168(k). In addition, the definition of QIP was modified by the Act to include only improvements “made by the taxpayer.”^[41] The changes apply to QIP placed in service after December 31, 2017.</p> <p>Massachusetts follows the current Code with respect to Code § 168, except for § 168(k), for purposes of both the personal income tax and corporate excise. Therefore, Massachusetts adopts the changes made by the Act with respect to the depreciable life of QIP for property placed in service after December 31, 2017. However, Massachusetts is decoupled from the bonus depreciation rules in Code § 168(k). Consequently, the Massachusetts depreciation deduction for QIP must be calculated under Code § 168 without regard to § 168(k).</p> <p>(5) Modification of Limitation on Charitable Contributions During 2020</p> <p>In general, the deduction for charitable contributions by a corporate taxpayer may not exceed 10% of the corporation’s taxable income, with modifications.^[42] The Act temporarily eases that limitation with respect to certain cash contributions made to charitable organizations during calendar year 2020.^[43] With regard to corporations, the Act allows a deduction for 2020 cash contributions in an amount up to 25% of the taxpayer’s taxable income less the amount of all other charitable contributions allowed.^[44]</p> <p>Massachusetts follows the Code as currently in effect for purposes of the corporate excise. Therefore, Massachusetts adopts the temporary easing of the charitable contribution limitation for corporate excise purposes.” (7/13/20)</p> <p>Informational Guideline Release (IGR) No. 20-10 – Application for Authority from the Commissioner of Revenue to Abate Local Taxes and Charges (July 2020)</p> <p>TIR 20-7: Extension of Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency (6/18/20)</p> <p>Technical Information Release (“TIR”) 20-2 announced that the Department of Revenue (the “Department”) would waive any late-file or late-pay penalties imposed under G.L. c. 62C, § 33 for returns and payments due during the period March 20, 2020 through May 31, 2020, for certain taxpayers. This TIR announces that the Department will extend the penalty waiver to returns and payments due through August</p>	

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		<p>31, 2020 for those same taxpayers. The following taxpayers are eligible for the waiver:</p> <ul style="list-style-type: none"> • Vendors with meals tax return and payment obligations pursuant to G.L. c. 62C, § 16 that do not otherwise qualify for relief announced in Emergency Regulation 830 CMR 62C.16.2(7)[1] promulgated by the Department on June 18, 2020; and • Operators and intermediaries with room occupancy excise return and payment obligations pursuant to G.L. c. 62C, § 16 that do not otherwise qualify for relief announced in Emergency Regulation 830 CMR 64G.1.1(11)[2] promulgated by the Department on June 18, 2020. <p>TIR 20-2 is superseded. The relief announced in this TIR is a waiver of penalties only; statutory interest will continue to accrue. The penalty waiver offered in this TIR is limited to the taxpayers and tax periods outlined above. Applications for waiver of penalties for sales tax other than sales tax on meals, or other circumstances not covered above, will be handled on a case-by-case basis based on reasonable cause. See Administrative Procedure 633: Guidelines for the Waiver and Abatement of Penalties.</p> <p>[1] 830 CMR 62C.16.2(7) suspends sales and use tax return filing and payment remittance obligations for vendors whose cumulative sales and use tax liability in the 12-month period ending February 29, 2020 is less than \$150,000. These provisions do 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 in accordance with the rules set forth in 830 CMR 62C.16.2(3)-(6).</p> <p>[2] 830 CMR 64G.1.1(11)(g) suspends room occupancy return filing and payment remittance obligations for operators whose cumulative liability in the 12-month period ending February 29, 2020 is less than \$150,000. These provisions do 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).</p> <p>830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (updated 6/18/20)</p> <p>Status: Emergency Regulation Promulgated 6/18/2020</p> <p>Tax Type: Sales (including Sales tax on meals) and Use Tax</p>	

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		<p>“Summary: This emergency regulation amendment adds a new section (7) which suspends return filing and payment remittance obligations for certain vendors during the COVID-19 pandemic. Specifically, the sales and use tax filing and payment schedule for vendors, whose cumulative sales and use tax liability in the 12-month period ending February 29, 2020 is less than \$150,000, shall be as follows. 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 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 in accordance with the rules set forth in 830 CMR 62C.16.2(3)-(6).”</p> <p>“Emergency Amendment Promulgated 6/18/2020 - New Section (7) <i>(7) Sales Tax Filing and Payment Schedule For Certain Vendors During COVID-19 Pandemic</i> Notwithstanding 830 CMR 62C.16.2(3)-(6), with respect to vendors whose cumulative liability in the 12-month period ending February 29, 2020 for returns required to be filed under M.G.L. c. 62C, § 16(h) and (i) 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 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 in accordance with the rules set forth in 830 CMR 62C.16.2(3)-(6).” (updated 6/18/20)</p> <p>830 CMR 64G.1.1: Massachusetts Room Occupancy Excise (updated 6/18/20)</p> <p>Emergency Amendment Promulgated 6/18/2020 - New Subsection (11)(g)</p> <p>“(g) <i>Returns and Payments During COVID-19 Pandemic.</i> Notwithstanding 830 CMR 64G.1.1(11)(a)-(f), with respect to operators whose cumulative liability in the 12-month period ending February 29, 2020 for returns required to be filed under M.G.L. c. 62C, § 16(g) 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,</p>	

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		<p>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> <p>Working Draft Technical Information Release – TIR-20-XX Massachusetts Tax Implications of Selected Provisions of the Federal CARES Act (6/4/20)</p> <p>Summary: This working draft Technical Information Release (“TIR”) describes the Massachusetts tax implications of the federal “Coronavirus Aid, Relief and Economic Security Act,” also known as the CARES Act, which was signed into law on March 27, 2020. This TIR explains the impact of selected provisions of the Act on Massachusetts personal income tax and corporate and business taxes.</p> <p>“Table of Contents</p> <p>A. Introduction</p> <p>B. Individual Income Tax Provisions</p> <p>C. Corporate and Business Tax Provisions</p> <p>A. Introduction</p> <p>On March 27, 2020, Public Law No. 116-136, the federal “Coronavirus Aid, Relief and Economic Security Act,” also known as the CARES Act (the “Act”) was signed into law. The Act contains a number of tax provisions, some of which have Massachusetts tax implications. This Technical Information Release (“TIR”) explains the impact of selected provisions of the Act on Massachusetts taxation.^[1]</p> <p>This TIR addresses the following provisions of the Act:</p> <p>Individual income tax provisions:</p> <ul style="list-style-type: none"> • 2020 recovery rebates to individuals • Expansion of unemployment benefits • Tax-favored withdrawals from retirement funds • Loans from qualified employer retirement plans • Temporary waiver of required minimum distribution rules for certain retirement plans and accounts • Allowance of partial above-the-line deduction for charitable contributions • Modification of limitation on charitable contributions during 2020 • Exclusion for certain employer payments of student loans • Modification of limitation on losses for taxpayers other than corporations 	

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		<ul style="list-style-type: none"> • Changes to health savings accounts, flexible spending accounts, and Archer medical savings accounts <p>Corporate and business tax provisions:</p> <ul style="list-style-type: none"> • Small business loan forgiveness • Modifications to the limits on net operating losses • Modifications to limitation on business interest deduction • Technical amendments regarding qualified improvement property • Modification of limitation on charitable contributions during 2020 <p>For Massachusetts personal income tax purposes, gross income means federal gross income as defined under the Internal Revenue Code (“Code”), with certain modifications required under G.L. c. 62, §§ 6F and 2(a).^[2] General Laws chapter 62 defines the term “Code” as the Internal Revenue Code as amended on January 1, 2005 and in effect for the taxable year, with certain exceptions.^[3] Therefore, for purposes of determining Massachusetts gross income for personal income tax purposes, Massachusetts generally follows the provisions of the Code as amended and in effect on January 1, 2005. In certain instances, however, Massachusetts specifically adopts provisions of the Code as currently in effect. For Massachusetts corporate excise purposes, gross income means federal gross income as defined under the Code, with certain modifications, as amended and in effect for the taxable year.^[4]</p> <p><i>B. Individual Income Tax Provisions</i></p> <p>(1) 2020 Recovery Rebates to Individuals</p> <p>Section 2201 of the Act adds new Code § 6428, which, subject to certain limitations, provides a refundable credit to individual taxpayers against federal income taxes in an amount equal to the sum of \$1,200 (\$2,400 for taxpayers filing joint returns) plus \$500 for each “qualifying child” as defined in Code § 24(c). The credit may be claimed for the 2020 taxable year (i.e., it will be claimed on returns filed in 2021), but will be refunded in advance in 2020. The credit is based on the adjusted gross income reported on the taxpayer’s 2019 or 2018 return and phases out at higher amounts of adjusted gross income.</p> <p>Massachusetts gross income is federal gross income with certain modifications not relevant here. G.L. c. 62, § 2(a). Since the advance payment of a credit under the Act is not includable in federal gross income, it is not includable in Massachusetts gross income and thus not subject to the Massachusetts personal income tax.</p> <p>(2) Expansion of Unemployment Benefits</p> <p>Sections 2101-2116 of the Act provide for an emergency expansion of unemployment benefits. Section 2102 temporarily extends benefits to individuals who are not otherwise eligible for state and federal unemployment benefits or who are unable to work as a direct result of</p>	

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		<p>the COVID-19 public health emergency, including self-employed individuals, independent contractors, and those with a limited work history. Under sections 2102, 2104 and 2107, all recipients of state-paid unemployment compensation, including those who have otherwise exhausted the benefits they were entitled to under state or federal law, and those temporarily eligible under section 2102 of the Act, may collect unemployment compensation for a maximum of 39 weeks instead of the usual 26 weeks between January 27, 2020 and December 31, 2020.^[5] Additionally, any compensation received between April 5, 2020 and July 31, 2020 will include a \$600 per week increase under section 2104 of the Act.</p> <p>Under the 2005 Code (and under current Code), federal gross income includes unemployment compensation.^[6] No provision of the Act excludes these payments from federal gross income. Therefore, all payments of unemployment compensation, including amounts authorized under the Act, are includable in both federal and Massachusetts gross income and subject to Massachusetts personal income tax.</p> <p>(3) Tax-favored Withdrawals for Retirement Plans</p> <p>The Act establishes tax-favorable rules for withdrawals from certain retirement plans.^[7] Under Code § 72(t), early distributions from certain retirement plans are subject to an additional 10% tax. The Act exempts from the additional tax any early distribution that is a “coronavirus-related distribution”.^[8] The aggregate amount of distributions received by an individual that may be treated as coronavirus-related distributions cannot exceed \$100,000.^[9]</p> <p>Massachusetts conforms to the Code as currently in effect with respect to section 72. However, there is no Massachusetts analog to the Code § 72(t) penalty. Therefore, this change has no practical Massachusetts tax impact.</p> <p>(4) Loans from Qualified Employer Retirement Plans</p> <p>The Act modifies the rules applicable to loans from qualified employer retirement plans. Pursuant to Code § 72(p), a loan to an employee from such a plan is treated as a distribution for tax purposes unless it falls under one of several exceptions. Under one such exception, a loan is generally not treated as a distribution to the extent that the loan does not exceed a certain dollar amount. The Act increases that threshold from \$50,000 to \$100,000 for loans made during the 180-day period beginning on March 27, 2020.^[10] In addition, where a qualified individual with an outstanding loan from a qualified employer plan has a loan due date that occurs during the period beginning on March 27, 2020 and ending on December 31, 2020, such due date will be delayed for one year.^[11]</p>	

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		<p>Massachusetts adopts the current Code with respect to federal retirement provisions, specifically Code §§ 72, 401 through 420, and 457. Therefore, for Massachusetts purposes a loan from a qualified employer plan will be treated as a distribution to the extent it is so treated for federal purposes.</p> <p>(5) Temporary Waiver of Required Minimum Distribution Rules for Certain Retirement Plans and Accounts</p> <p>The Act amends Code §§ 401 and 402, to waive temporarily minimum distribution requirements and rules, and associated penalties, for rollover distributions for certain retirement plans, including individual retirement plans, annuities and deferred compensation plans, for 2020.[12]</p> <p>Massachusetts adopts the current Code with respect to federal annuities under Code § 72 and other retirement provisions, specifically Code §§ 401 through 420, and 457, excluding 402A and 408(q). However, because Massachusetts has no analog to the federal penalties at issue, these changes have no practical Massachusetts tax impact.</p> <p>(6) Allowance of Partial Above-the-Line Deduction for Charitable Contributions</p> <p>Code § 170 provides a deduction for charitable contributions. Prior to the Act, the federal deduction could be claimed by an individual only if the individual itemized deductions. The Act amends Code § 62(a) by adding new paragraph (22), which allows an individual who does not itemize to deduct up to \$300 of qualified charitable contributions for taxable years beginning after December 31, 2019.[13]</p> <p>Massachusetts does not adopt the addition of subsection (22) to Code § 62(a) because Massachusetts generally follows Code § 62(a) as in effect on January 1, 2005, with the exception of Code § 62(a)(1). However, for tax years beginning on or after January 1, 2021, Massachusetts law separately allows a deduction for charitable contributions, with no itemization requirement.[14] The forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act.</p> <p>(7) Modification of Limitation on Charitable Contributions During 2020</p> <p>In general, the deduction for charitable contributions by an individual taxpayer may not exceed 50% of the taxpayer's adjusted gross income, with certain modifications.[15] The Act temporarily eases that limitation with respect to certain cash contributions to charitable organizations made during calendar year 2020.[16] With regard to individuals, a deduction for 2020 cash contributions will be allowed up to the amount of the taxpayer's contribution base less all other charitable contributions allowed.[17]</p>	

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		<p>For individuals, Massachusetts follows Code § 170 as amended and in effect on January 1, 2005. Therefore, Massachusetts does not follow the Act’s temporary easing of the limitation in Code § 170 for personal income tax purposes. The forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act.</p> <p>(8) Exclusion for Certain Employer Payments of Student Loans The Act expands the definition of “educational assistance” excludible from gross income under Code § 127(c) to include qualified education loan payments (as defined in Code § 221(d)(1)) made by an employer after March 27, 2020 and before January 1, 2021. The exclusion applies to payments by an employer of principal or interest on any qualified education loan incurred by an employee for the education of the employee.[18] The Act also amends Code § 221(e)(1) to disallow a deduction for interest paid on such qualified loan by the employee on an amount that is excluded from gross income under the Act.[19]</p> <p>Massachusetts follows Code §§ 127 and 221 as amended and in effect on January 1, 2005. G.L. c. 62, § 1(c). Consequently, Massachusetts does not conform to the revisions made by the Act. Therefore, qualified education loan payments made by an employer are not excluded from an employee’s Massachusetts gross income. Likewise, Massachusetts does not conform to the disallowance of the deduction for interest paid by an employee on such loans.</p> <p>(9) Modification of Limitation on Losses for Taxpayers Other than Corporations For tax years beginning after December 31, 2017 and before January 1, 2026, P.L. 115-97, commonly known as “The Tax Cuts and Jobs Act” (“TCJA”) limited the deductions attributable to any business of a non-corporate taxpayer under new Code § 461(l).[20] The Act suspends those limitations. [21]</p> <p>For personal income taxpayers, Massachusetts follows Code § 461 as amended and in effect on January 1, 2005. Consequently, Massachusetts did not adopt Code § 461(l) as enacted in the TCJA. Therefore the suspension of the limitation has no impact for Massachusetts tax purposes.[22]</p> <p>(10) Use of Health Savings Accounts, Flexible Spending Accounts, and Archer Medical Savings Accounts for Telehealth Services and Over-the-Counter Medical Products In general, a taxpayer may deduct amounts contributed to, and exclude from gross income reimbursements from, his or her Health Savings Account (“HSA”), Flexible Spending Account (“FSA”), or Archer Medical Savings Account (“Archer MSA”) for certain health care costs. Under the Act, Code §§ 106(f), 220(d)(2)(A), and 223(d)(2) were amended to allow amounts paid or expenses incurred for medicine or drugs without a medical prescription to be covered by an HSA, FSA,</p>	

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		<p>or Archer MSA. These changes apply to amounts paid or expenses incurred after December 31, 2019. The Act also amended Code § 223(c)(2) to allow, for plan years beginning on or before December 31, 2021, high-deductible health plans with an HSA to cover telehealth and other remote care services, even if the taxpayer fails to have a deductible for such services. This change became effective upon the enactment of the Act on March 27, 2020.</p> <p>With respect to Code §§ 106 and 223, Massachusetts follows the Code as currently in effect and therefore excludes from gross income reimbursements from an HSA or FSA for medicine or drugs without a prescription and allows a deduction for contributions to, and excludes from gross income reimbursements from, an HSA in relation to certain remote care services for plan years beginning prior to or on December 31, 2021.[23] However, because Massachusetts follows Code § 220 as amended and in effect on January 1, 2005, Massachusetts does not exclude reimbursements for these expenses when paid by an Archer MSA.</p> <p><i>C. Corporate and Business Tax Provisions</i></p> <p>(1) Small Business Loan Forgiveness</p> <p>Section 1106 of the Act provides loan forgiveness to small businesses for certain loans made pursuant to the Paycheck Protection Program (“PPP”) under the Small Business Act.[24] A borrower is eligible for loan forgiveness equal to the amount spent (but not exceeding the principal amount of the loan) by the borrower during an 8-week period after the origination date of the loan on the following items:</p> <ul style="list-style-type: none"> • payroll costs; • interest payments on mortgage obligations incurred before February 15, 2020; • payments of rent on any lease in force before February 15, 2020; and • utility payments, for which service began before February 15, 2020. <p>Under the Act, any amount of cancelled indebtedness that would otherwise be includable in the gross income of the borrower under the Code for federal income tax purposes is excluded from gross income.[25] In addition, no deduction is allowed for an expense that is otherwise deductible if both (1) the payment of the expense results in forgiveness of a loan made under the PPP and (2) the income associated with the forgiveness is excluded from gross income pursuant to the Act.[26]</p> <p>For purposes of personal income tax, Massachusetts generally follows the Code as amended and in effect on January 1, 2005. Therefore, for a borrower subject to Massachusetts personal income tax, any amount forgiven under § 1106 of the Act is includable in gross income and</p>	

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		<p>subject to tax, and there is no disallowance of deductions attributable to the payment of expenses resulting in the forgiveness of the loan. For purposes of the corporate excise, Massachusetts follows the Code as currently in effect. Therefore any amount forgiven for a corporate borrower under § 1106 of the Act would be excluded from Massachusetts gross income, and any deductions disallowed in accordance with IRS Notice 2020-32 would likewise be disallowed for Massachusetts tax purposes. Costs and expenses paid using PPP loan amounts that are ultimately forgiven are not eligible for any of the credits authorized under either M.G.L. c. 62 or M.G.L. c. 63.</p> <p>(2) Modifications to the Limitations on Net Operating Losses The Act suspends several limitations on the amount of net operating loss (“NOL”) that can be claimed by a business under Code § 172, including the rule limiting the NOL deduction to 80% of taxable income. [27] Massachusetts does not conform to the NOL rules under Code § 172 in computing taxable income. For corporations, the NOL deduction is determined under G.L. c. 63, §§ 30.4(ii) and 30.5. Additionally, Massachusetts does not allow an NOL deduction for personal income tax purposes. G. L. c. 62, § 2(d)(1)(C). Therefore the suspension of Code § 172 limitations has no impact for Massachusetts tax purposes.</p> <p>(3) Modifications to Limitation on Business Interest Deduction Code § 163(j) limits the deductibility of business interest for tax years beginning after December 31, 2017.[28] This provision generally limits the deductibility of net interest expense to 30% of a taxpayer’s adjusted taxable income.[29] The amount of net business interest expenses in excess of the current year limitation is carried forward and treated as business interest paid or accrued in the following year. Business interest is defined by the Code as any interest paid or accrued on debt that is “properly allocable to a trade or business” and does not include investment interest.[30] The limitation does not apply to taxpayers with average gross receipts of less than \$25 million over the preceding three taxable years, or to taxpayers engaged in certain trades.[31] Section 2306 of the Act amends Code § 163(j) by inserting a special rule for tax years 2019 and 2020 that potentially increases a taxpayer’s current year business interest deduction (1) by increasing the limitation on the deduction to 50% of adjusted taxable income (with special rules for partnerships), and (2) by allowing an election to use 2019 adjusted taxable income in calculating the limitation for tax year 2020. Massachusetts adopts the current Code with respect to Code § 163 for both personal income tax and corporate excise purposes. Therefore, Massachusetts adopts these changes subject to the rules outlined in TIR 19-17.</p>	

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		<p>(4) Technical Amendments Regarding Qualified Improvement Property</p> <p>The Act makes changes to the depreciable life of “qualified improvement property” (“QIP”) as defined in Code § 168(e)(6)(A).^[32] Prior to the Act, the depreciable life of QIP was 39 years. Under the Act, QIP is assigned a 15-year depreciable life under MACRS, the modified accelerated cost recovery system, and a 20-year depreciable life under ADS, the alternative depreciation system.^[33] The change under MACRS makes QIP eligible for bonus depreciation under Code § 168(k). In addition, the definition of QIP was modified by the Act to include only improvements “made by the taxpayer.”^[34] The changes apply to QIP placed in service after December 31, 2017. Massachusetts follows the current Code with respect to Code § 168, except for subsection 168(k), for purposes of both the personal income tax and corporate excise. Therefore, Massachusetts adopts the changes made by the Act with respect to the depreciable life of QIP for property placed in service after December 31, 2017. However, because Massachusetts is decoupled from the bonus depreciation rules in Code § 168(k), the Massachusetts depreciation deduction for QIP must be calculated under Code § 168 without regard to § 168(k).</p> <p>(5) Modification of Limitation on Charitable Contributions During 2020</p> <p>In general, the deduction for charitable contributions by a corporate taxpayer may not exceed 10% of the corporation’s taxable income, with modifications. The Act temporarily eases that limitation with respect to certain cash contributions made to charitable organizations during calendar year 2020.^[35] With regard to corporations, a deduction for 2020 cash contributions will be allowed in an amount up to 25% of the taxpayer’s taxable income less the amount of all other charitable contributions allowed.^[36]</p> <p>Massachusetts follows the Code as currently in effect for purposes of the corporate excise. Therefore, Massachusetts adopts the temporary easing of the limitation for corporate excise purposes.</p> <p>WORKING DRAFT FOR PRACTITIONER AND PUBLIC COMMENT 6/4/2020</p> <p>^[1] This TIR does not contain an exhaustive list of the Massachusetts tax implications of the Act. The changes discussed in this TIR are those identified by the Department of Revenue as most likely to be of interest to taxpayers and their advisers.</p> <p>^[2] G.L. c. 62, § 2(a).</p> <p>^[3] G.L. c. 62, § 1(c).</p> <p>^[4] G.L. c. 63, § 30(3).</p>	

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		<p> [5] Act, §§ 2102(a)(3)(A)(i) and (c)(2). [6] Code § 85. [7] Act, § 2202(a). [8] <i>Id</i> at § 2202(a)(1). [9] <i>Id</i> at § 2202(a)(2). [10] <i>Id</i> at § 2202(b)(1). [11] <i>Id</i> at § 2202(b)(2). [12] <i>Id</i> at § 2203(a)(1)(i). [13] <i>Id</i> at § 2204. [14] <i>See</i> G.L. c. 62, § 3B(a)(13). [15] Code § 170(b)(1). [16] Act, § 2205(a). [17] <i>Id</i> at § 2205(a)(2)(A)(i). [18] <i>Id</i> at § 2206(a). [19] <i>Id</i> at § 2206(b). [20] TCJA § 11012. [21] Act, § 2304. [22] <i>See</i> TIR 18-14: Impact of Selected Provisions of the Federal Tax Cuts and Jobs Act on Massachusetts Personal Income Tax under Chapter 62. [23] <i>See</i> G.L. c. 62, § 1(c). [24] <i>See</i> 15 U.S.C. § 636(a)(36). [25] Act, § 1106(i). [26] IRS Notice 2020-32. [27] Act, § 2303. [28] TIR 18-14: Impact of Selected Provisions of the Federal Tax Cuts and Jobs Act on Massachusetts Personal Income Tax under Chapter 62 and TIR 19-17: Application of Code § 163(j) Interest Expense Limitation to Corporate Taxpayers. </p> <p> 830 CMR 62.6M.1: Community Investment Tax Credit (3/20/20) </p> <p> Status: Final Regulation; Promulgation date: March 20, 2020 </p> <p> Tax type: Corporate Excise; Personal Income Tax </p> <p> Summary: This regulation explains the calculation of the community investment tax credit allowed for cash contributions to a community partner or community partnership fund. The credit is allowed to both chapter 62 and 63 taxpayers and is codified at G.L. c. 62, § 6M and c. </p>	

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		<p>63, § 38EE. This regulation is being amended to reflect statutory changes to the credit’s total cumulative caps and effective dates and is consistent with changes made by the Department of Housing and Community Development to 760 CMR 68:00, Community Investment Grant and Tax Credit Program.</p> <p>DATE: 03/20/2020</p> <p>ORGANIZATION: Massachusetts Department of Revenue</p> <p>REGULATORY AUTHORITY: Massachusetts General Laws</p> <p>OFFICIAL VERSION: Published by the Massachusetts Register</p> <p>TIR 20-2: Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency (3/19/20)</p> <p>Relief for restaurant and hospitality sectors - waive penalties and interest for meals tax and occupancy tax March 20 – May 31.</p> <p>This Technical Information Release announces that the Department of Revenue will waive any late-file or late-pay penalties imposed under G.L. c. 62C, § 33 for returns and payments due during the period March 20, 2020 through May 31, 2020, for certain taxpayers with meals tax and room occupancy excise obligations.</p> <p>“This Technical Information Release (“TIR”) announces that the Department of Revenue (“Department”) will waive any late-file or late-pay penalties imposed under G.L. c. 62C, § 33 for returns and payments due during the period March 20, 2020 through May 31, 2020, for the following taxpayers:</p> <ul style="list-style-type: none"> • Vendors with meals tax return and payment obligations pursuant to G.L. c. 62C, § 16 that do not otherwise qualify for relief announced in Emergency Regulation 830 CMR 62C.16.2(7)¹ promulgated by the Department on March 19, 2020; and • Operators and intermediaries with room occupancy excise return and payment obligations pursuant to G.L. c. 62C, § 16 that do not otherwise qualify for relief announced in 	

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		<p>Emergency Regulation 830 CMR 64G.1.1(11)² promulgated by the Department on March 19, 2020.</p> <p>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 June 20, 2020. The penalty waiver offered in this TIR is limited to the taxpayers and tax periods outlined above. Applications for waiver of penalties for sales tax other than sales tax on meals, or other circumstances not covered above, will be handled on a case-by-case basis based on reasonable cause. <i>See</i> Administrative Procedure 633: Guidelines for the Waiver and Abatement of Penalties.”</p> <p>830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (3/19/20)</p> <p>“Status: Emergency Regulation Promulgated 3/19/2020</p> <p>Tax Type: Sales (including Sales tax on meals) and Use Tax</p> <p>Summary: This emergency regulation amendment adds a new section (7) which suspends return filing and payment remittance obligations for certain vendors during the COVID-19 State of Emergency declared by the Governor. Specifically, the sales and use tax filing and payment schedule for vendors, whose cumulative sales and use tax liability in the 12-month period ending February 29, 2020 is less than \$150,000, shall be as follows. Returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, shall be suspended. All such returns and payments shall be due on June 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 in accordance with the rules set forth in 830 CMR 62C.16.2(3)-(6).”</p> <p>830 CMR 64G.1.1: Massachusetts Room Occupancy Excise (3/19/20)</p> <p>“Status: Emergency Regulation Promulgated 3/19/2020</p> <p>Tax Type: Room Occupancy Excise</p> <p>Summary: This emergency regulation amendment adds a new subsection (11)(g) which suspends return filing and payment remittance obligations for certain operators during the COVID-19 State of Emergency declared by the Governor. Specifically, the filing and payment schedule for operators, whose cumulative liability in the 12-month period ending February 29, 2020 is less than \$150,000, shall be</p>	

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		<p>as follows. Returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, shall be suspended. All such returns and payments, including any local option amounts, shall be due on June 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).</p> <p>Massachusetts DOR webpage on COVID-19 (3/18/20)</p> <p>Massachusetts is waiving penalties, automatic 6 months, and will follow federal relief if any.</p> <p>“DOR is actively monitoring the latest developments regarding the COVID-19 coronavirus. Updated: March 18, 2020. ...DOR recognizes that our customers may need assistance with various tax, child support, and municipal obligations due to the impact of the coronavirus. We are here to help and taxpayers are advised of the following support tools and measures during this public health emergency:</p> <ul style="list-style-type: none"> • In many instances, taxpayers automatically receive at least six extra months to file their tax returns, as long as they satisfy certain tax payment requirements. See AP 604: Extensions of Time to File Tax Returns. • DOR may also waive penalties under certain circumstances if a taxpayer is late in paying their tax obligation and will work with impacted taxpayers to waive such penalties. See AP 633: Guidelines for the Waiver and Abatement of Penalties. • In the event mail service is delayed, you can ensure that returns, payments and refunds are received if you elect to submit them or receive them by electronic means. • In the event the Internal Revenue Service (IRS) issues tax relief to taxpayers with federal filing obligations, DOR is prepared to follow the IRS in offering similar relief for taxpayers with Massachusetts tax filing obligations.....” 	
Michigan	<p>DOT Announcement Treasury: Digital Signatures Permitted on Paper Forms (9/8/20)</p> <p>Revenue administrative bulletin, RAB 2020-9, addressing the</p>	<p>DOT Announcement Treasury: Digital Signatures Permitted on Paper Forms (9/8/20)</p> <p>“In an effort to protect health and safety, the Michigan Department of Treasury reminds taxpayers and tax professionals that the use of digital</p>	

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	<p>application of the sales and use tax industrial processing exemption to personal protective equipment and safety equipment used to prevent the spread of infectious diseases, such as COVID-19. (7/14/20)</p> <p>Executive Order No. 2020-132 allowing electronic signatures (6/25/20)</p> <p>DOT FAQ about City Income Tax and Telecommuting</p> <p>DOT NOTICE on AUTOMATIC EXTENSION OF STATE AND INCOME TAX FILING DEADLINES (4/17/20)</p> <p>DOT SUW Penalty and Interest Waiver Notice (4/14/20)</p> <p>Governor Executive Order 2020-26 and Press Release (3/27/20)</p> <p>MI DOT Press Release and Notice (3/17/20 and 3/18/20)</p> <p>(July 15 – July 15 (individual) and July 31 (corporate) – MI – state and city individual income tax returns, July 31 – corporate income tax returns for state and city – includes first and second quarter estimated payments originally due April 15 and June 15 (individual) and April 30 (corporate) are due July 15 (individual) and July 30 (corporate) – waives penalty and interest. 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</p>	<p>signatures is allowed on forms, even those forms that cannot be filed electronically.</p> <p>The use of digital signatures assists in reducing in-person contact and lessens the risk to taxpayers and tax professionals during the COVID-19 pandemic, allowing both groups to work remotely and to file forms timely.</p> <p>“Our main priority during the COVID-19 pandemic is to protect the health and safety of Michiganders, which includes taxpayers and tax professionals,” State Treasurer Rachael Eubanks said. “Permitting our paper forms to be signed digitally lessens the risk of in-person contact. We continue to work with taxpayers and tax professionals with filing requirements during this uncertain time.”</p> <p>The state of Michigan’s individual income tax return, corporate income tax return and sales, use and withholding tax return already use an electronic signature when filed electronically. Each year, more than 80% of Michigan’s individual income tax returns are filed electronically. Some forms used by taxpayers and tax professionals are typically printed, signed and mailed to the state Treasury Department. These forms are downloaded from Treasury’s website or obtained by tax professionals.</p> <p>The Michigan Department of Treasury does not specify which digital signature product or method tax professionals must use. There are several commercial products available.</p> <p>Individuals with questions should contact Treasury through the Treasury Self-Service website. Businesses with questions should inquire through self-service options using Michigan Treasury Online. To learn more about Michigan’s forms, go to www.michigan.gov/treasuryforms.” (9/8/20)</p> <p>PPE Exemption: The Michigan Department of Treasury has issued a revenue administrative bulletin, RAB 2020-9, addressing the application of the sales and use tax industrial processing exemption to personal protective equipment and safety equipment used to prevent the spread of infectious diseases, such as COVID-19. The Department has also released a summary of comments received during the public comment period for the RAB. (7/14/20)</p> <p>“A. <i>Eligible PPE and safety equipment.</i> PPE or safety equipment is eligible for the industrial processing exemption if it meets all the following criteria:</p> <ol style="list-style-type: none"> 1. It is purchased by the industrial processor or another person engaged in an industrial processing activity on behalf of an industrial processor, including purchases 	

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	<p>1, 2020 for any remaining unpaid balances due on July 31, 2020. 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. An annual city income tax returns otherwise due on April 15, 2020 (individual) and April 30, 2020 (corporate), and any accompanying city income tax payment (including estimated city income tax extension payments due April 15 and April 30) due with the return, will instead be due on July 15, 2020 (individual) and July 31, 2020 (corporate) respectively. Any applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020. The Hearings Division will now be accepting requests for informal conference via email to Treas-Hearings@Michigan.gov. Treasury also has a new Form 5713 (Request for Hearing/Informal Conference) which may be submitted to request an informal conference. It is located in the forms and instructions section under the Treasury Hearings and Appeals website located at www.michigan.gov/treasuryhearing s. The form is not mandatory; however, use of the form is highly recommended as it ensures that all required information is properly submitted with the request.</p>	<p>made directly by an employee of an industrial processor;</p> <ol style="list-style-type: none"> 2. It is used for the safety of employees or other authorized personnel; and 3. It is used in an industrial processing activity. <p><i>B. Apportionment.</i> If property is used for both an exempt and nonexempt activity, the exemption must be apportioned based on the percentage of exempt use to total use determined by a reasonable formula approved by Treasury.^[14] Apportioning dual-use property is a fact-intensive inquiry and formulas will vary depending on any given situation. The taxpayer bears the burden of proving the total exempt use of the property in any request to apportion the industrial processing exemption.^[15] For safety equipment used by employees in the context of electric and gas providers, please see RAB 2018-4, which addresses equipment used in those industries that are <i>simultaneously</i> used for both exempt and nonexempt activities throughout the utility systems.^[16]</p> <p><i>C. Examples.</i></p> <p>Example 1: Industrial Processor purchases face masks for employees to wear while working on the production line (and engaged in an industrial processing activity) to help stop the spread of infectious disease.^[17] The masks are exempt.</p> <p>Example 2: Industrial Processor purchases face masks for employees to wear during receipt of unprocessed metals for vehicle manufacturing before the metals are placed in raw materials storage, to help stop the spread of infectious disease. Receipt and storage of raw materials is not an industrial processing activity.^[18] The masks are taxable.</p> <p>Example 3: Industrial Processor purchases face masks for employees in its marketing department to wear to stop the spread of infectious disease. Marketing is not an industrial processing activity.^[19] The masks are taxable.</p> <p>Example 4: Industrial Processor purchases a thermometer to screen production employees for high body temperature prior to allowing them to enter the facility, where industrial processing activity occurs. The thermometer is exempt, but only to the extent used to scan employees engaged in an industrial processing activity. That is, the exemption must be apportioned.</p> <p>Example 5: Industrial Processor purchases signage to encourage all of its employees to practice good hand hygiene and social distancing. The signage is taxable.</p> <p>Example 6: Industrial Processor purchases hand sanitizer for use by production line employees prior to entering, and while</p>	

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	<p>Revenue administrative bulletin, RAB 2020-9 addresses the application of the sales and use tax industrial processing exemption to personal protective equipment and safety equipment used to prevent the spread of infectious diseases, such as COVID-19. The Michigan Department of Treasury reminds taxpayers and tax professionals that the use of digital signatures is allowed on forms, even those forms that cannot be filed electronically. The Michigan Department of Treasury does not specify which digital signature product or method tax professionals must use. There are several commercial products available.)</p> <p>(May 20 - 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 April 20, 2020. The waiver will be effective for a period of 30 days; therefore, any monthly or quarterly payment or return currently due on April 20, 2020 may be submitted to the Department without penalty or interest through May 20, 2020.</p> <p>April 20 - small businesses scheduled to make their monthly sales, use and withholding tax payments on March 20 can postpone filing and payment requirements until April 20. Waive all penalties and interest for 30 days.)</p>	<p>working on, the production line (and engaged in an industrial processing activity) and for employees that are not engaged in an industrial processing activity. The hand sanitizer is exempt when used by production line employees,[20] but taxable when used by nonproduction employees; therefore, the exemption must be apportioned.” (7/14/20)</p> <p>Sales Tax Exemption: Michigan H.B. 6033, introduced July 23, would provide a sales tax exemption for the sale of personal protective equipment and supplies to a qualified employer for use or consumption in a business activity of the qualified employer.</p> <p>Use Tax Exemption: Michigan H.B. 6034, introduced July 23, would provide a use tax exemption for the storage, use, or consumption of personal protective equipment and supplies sold to a qualified employer for use or consumption in a business activity of the qualified employer.</p> <p>Employer Tax Credit: Michigan H.B. 6035, introduced July 23, would allow a qualified employer, for tax years that begin on and after January 1, 2020, to claim a tax credit in an amount equal to a percentage of the purchase price paid during the tax year to purchase personal protective equipment and supplies for its employees in New Jersey.” (8/2/20)</p> <p>Executive Order No. 2020-132 allowing electronic signatures (6/25/20)</p> <p>“To mitigate the spread of COVID-19, protect the public health, limit the number of people interacting at public gatherings, encourage social distancing, and provide essential protections to vulnerable Michiganders, it is reasonable and necessary to temporarily suspend rules and procedures relating to service of process and provision of notice as to certain administrative proceedings and the use of electronic signatures. State administrative entities must be able to continue to conduct public business during this emergency, including actions to respond to the COVID-19 pandemic, without unduly compromising public health, safety, and welfare.”</p> <p>DOT FAQ about City Income Tax and Telecommuting</p> <p>“City Income Taxes and Telecommuting FAQ What is telecommuting? Telecommuting, or working remotely, is the concept of working at home through a computer or telephone.</p>	

If an employer is located in a Michigan city that imposes a city income tax, are the wages of a nonresident who telecommutes from home subject to tax?

No, the nonresident is not subject to tax on wages earned while telecommuting from a location outside the city.

For example, Bill lives in Grand Ledge and primarily works from his office in Lansing. His income is generally taxable by the city of Lansing. On occasion, Bill works (telecommutes) from his home in Grand Ledge. The income Bill earns from the hours he works from his home are NOT taxable by the city of Lansing.

How does a nonresident allocate telecommuting wages to nontaxable income on a city income tax return?

Nonresident city income tax returns provide a schedule for nonresidents that allocates wages between taxable city income and nontaxable city income, based either on days worked or hours worked.

Please note: Some tax preparation software does not accommodate hourly allocation.

What documentation is required for a nonresident to allocate telecommuting wages to nontaxable income?

The employee should keep a work log of the days worked outside the city. Employers should provide employees with a letter stating the dates that employees were directed to work from home. The employees are not required to submit the work log and employer letter with a city income tax return, but taxpayers should still retain the documents and may be required to furnish the documents upon request by a city tax administrator.

How did the Michigan Department of Treasury conclude that telecommuters are not subject to city income tax?

There is no provision in the City Income Tax Act (CITA) that permits cities to tax wages earned outside of the city. CITA defines “compensation” as:

“...salary, pay or emolument given as compensation or wages for work done or services rendered, in cash or in kind, and includes but is not limited to the following: salaries, wages, bonuses, commissions, fees, tips, incentive payments, severance pay, vacation pay and sick pay.” MCL 141.604(2)

Nonresidents are taxed on:

“...salary, bonus, wage, commission, and other compensation for services rendered as an employee for work done or services performed *in the city...*” MCL 141.613(a)

Therefore, nonresidents of a city that imposes a city income tax under the City Income Tax Act are not subject to city income tax on compensation earned while telecommuting from a location that is physically outside of the city.”

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		<p data-bbox="709 196 1493 256">DOT NOTICE REGARDING ELECTRONIC REQUESTS FOR INFORMAL CONFERENCES (4/17/20)</p> <p data-bbox="709 289 1493 378">“In response to the Governor’s stay at home order, the Hearings Division will now be accepting requests for informal conference via email to Treas-Hearings@Michigan.gov.</p> <p data-bbox="709 410 1493 532">Please be advised that submissions to this email address are not automatically encrypted. It is the taxpayer’s responsibility to ensure sensitive data that should be protected is properly encrypted prior to submission. Sensitive data may also be redacted for protection.</p> <p data-bbox="709 565 1493 776">Treasury also has a new Form 5713 (Request for Hearing/Informal Conference) which may be submitted to request an informal conference. It is located in the forms and instructions section under the Treasury Hearings and Appeals website located at www.michigan.gov/treasuryhearings. The form is not mandatory; however, use of the form is highly recommended as it ensures that all required information is properly submitted with the request.”</p> <p data-bbox="709 808 1493 868">DOT NOTICE on AUTOMATIC EXTENSION OF STATE AND INCOME TAX FILING DEADLINES (4/17/20)</p> <p data-bbox="709 901 1493 1047">This departmental notice provides taxpayers with combined information on the extensions of time to file Michigan income tax returns and remit tax and the waivers from penalty and interest that the Department will grant based on Executive Order 2020-26 and Internal Revenue Service (IRS) Notice 2020-23.</p> <p data-bbox="709 1079 1493 1356">Governor Whitmer issues Executive Order 2020-26. Executive Order 2020-26, issued on March 27, 2020, automatically extended certain deadlines for filing and paying state and city income taxes in Michigan. The automatic extension generally allowed for returns and payments otherwise due in April 2020 to be filed in July 2020 without accrual of penalty and interest. This 3-month extension to file returns and pay tax generally accorded with the same relief provided by the IRS for federal taxpayers with returns and payments due on April 15, 2020 (IRS Notice 2020-17).</p> <p data-bbox="709 1388 1493 1503">IRS issues Notice 2020-23. On April 9, 2020 the IRS issued supplemental guidance through Notice 2020-23 providing extensions to July 15, 2020 for any individual, fiduciary or corporation with a return or payment due between April 15, 2020 and July 15, 2020. Notice 2020-23 therefore</p>	

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		<p>expanded the automatic extension to include the second quarter estimated tax payment and fiscal year income tax returns and payments due on or after April 15, 2020, and before July 15, 2020.</p> <p>Michigan’s conformity with IRS Notice 2020-23. To conform to the automatic extensions for returns and estimated income tax payments granted through Notices 2020-17 and 2020-23, 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.</p> <p>City income tax. This departmental notice does not apply to city income taxes, which remain extended only as provided by Executive 2020-26 or as otherwise indicated by each respective city. Taxpayers should contact their respective city income tax administrators for information regarding that city’s potential conformity with Notice 2020-23.</p> <p>State income tax extension dates. Because the extensions within the Executive Order and this departmental notice are generally applicable to any return or payment due between April 15, 2020 and July 30, 2020, the following due dates have been modified: 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> <p>1. Extension of Annual Return Filing and Payment Date for Calendar and Fiscal Filers. The due date for the filing of the return and payment of tax based on the due date of the annual return has been automatically extended.</p> <ul style="list-style-type: none"> • State Individuals, Fiduciaries, and Composite Filers — For calendar and fiscal individual, fiduciary, and composite taxpayers that file state 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. • State Corporate Filers— For calendar and fiscal corporate state income tax filers with returns otherwise due between April 30, 2020 and before July 31, 2020, the return and payment of tax has been automatically extended to July 31, 2020. 	

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		<p>2. Extension of Date for Application and Payment for Extension Requests Individual and corporate taxpayers may generally request an extension of time to file the annual return provided, however, that tax is paid by the due date of the original return. For purposes of paying that tax, the due date of the original return is the filing date of the annual return as established by Executive Order 2020-26 or this departmental notice. 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 the respective annual return filing date in July 2020. The due date of the extended annual return, however, will not be modified by Executive Order 2020-26 or this departmental notice. The following general rules will apply for most taxpayers seeking an extension of time to file the annual return:</p> <ul style="list-style-type: none"> • 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, but the extended annual return remains due on December 31, 2020. 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>3. Extension of Estimated Payments Date for Q1 and Q2 2020 Executive Order 2020-26 extended the date to remit the quarterly estimated tax payment due for the first quarter of 2020. To conform with IRS Notice 2020-23, this departmental notice similarly extends the date for second quarter estimated payments for the state income tax. Accordingly, for most filers, the first and second quarter estimated payments are due on July 15, 2020. For certain fiscal filers, any estimated payment due after April 15, 2020 and before July 15, 2020 is due on July 15, 2020.</p> <p>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. Penalty and interest for late filing of the return will therefore not accrue between April 15, 2020 and July 15, 2020 for most individuals and fiduciaries and, likewise, will not accrue between April 30, 2020 and July 31, 2020 for most corporations. However, the suspension of penalty and interest is limited to the automatic extensions authorized under Executive Order 202026 and</p>	

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		<p>this departmental notice; penalty and interest will continue to accrue as appropriate for taxes otherwise owed by any taxpayer.</p> <p>Executive Order 2020-26 and this departmental notice similarly suspends the time period for the calculation of interest on any refund of state or city income taxes for the 2019 tax year. 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> <p>Additional information can be found at www.michigan.gov/taxes.” (4/17/20)</p> <p>DOT SUW Penalty and Interest Waiver Notice (4/14/20)</p> <p>“PENALTY AND INTEREST WAIVED FOR 30 DAYS FOR MONTHLY AND QUARTERLY SALES, USE, AND WITHHOLDING RETURNS DUE APRIL 20, 2020</p> <p>Issued: April 14, 2020</p> <p>Executive Order 2020-33 declared both a state of emergency and state of disaster across Michigan related to the spread of the novel coronavirus (COVID-19). 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 April 20, 2020. The waiver will be effective for a period of 30 days; therefore, any monthly or quarterly payment or return currently due on April 20, 2020 may be submitted to the Department without penalty or interest through May 20, 2020.</p> <p>This waiver applies to the 2020 first quarter return that is required to be filed with the Department on April 20, 2020. Taxpayers required to remit tax with the 2020 first quarter return may therefore submit the payment and return to the Department without penalty or interest through May 20, 2020.</p> <p>This waiver also includes sales, use, and withholding returns or payments due on April 20, 2020 as a result of the previous 30-day waiver of penalty and interest for payments or returns due on March 20, 2020 (See Notice). Taxpayers originally required to remit tax and file returns on March 20, 2020 therefore have until May 20, 2020 to remit tax and file returns without penalty and interest.</p>	

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		<p>Taxpayers may still remit tax and file a return as of the original due date and are encouraged do so. However, penalty and interest for any failure to do so will automatically be waived in accordance with this Notice. The waiver is limited to sales, use, and withholding returns and payments due on April 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.” (4/14/20)</p> <p>Governor Executive Order 2020-26 and Press Release (3/27/20)</p> <p>Press Release (3/27/20)</p> <p>Governor Whitmer Signs Executive Order Changing City, State Income Tax Filing Deadlines to July 2020</p> <p>Governor Whitmer Signs Executive Order Changing City, State Income Tax Filing Deadlines to July 2020 <i>Taxpayers Must Submit State and City of Detroit Income Tax Returns, Payments by Midnight on July 15</i></p> <p>LANSING, Mich. – Today, Governor Gretchen Whitmer signed Executive Order 2020-26, which pushes all April 2020 state and city income tax filing deadlines in Michigan to July 2020, as a part of continued efforts to help Michiganders during the COVID-19 pandemic. Effective immediately, state of Michigan and city of Detroit income tax returns and payments due on April 15 are now due before midnight on July 15. Other state of Michigan cities with income taxes due on April 15 will now be due on July 15, while cities with income taxes due on April 30 will now be due on July 31.</p> <p>...</p> <p>The new filing and payment deadlines come after the Internal Revenue Service changed its deadline to July 15 to provide tax assistance due to the COVID-19 pandemic. For the benefit and convenience of taxpayers, both the beginning and end of the state of Michigan and city of Detroit income tax filing season are the same as the IRS.</p> <p>....</p> <p>To view Order 2020-26, click the link below:</p> <ul style="list-style-type: none"> • EO 2020-26” <p>Summary of Executive Order 2020-26 (from a member):</p> <p>“2019 Income Tax Returns and Balance Due</p>	

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		<p>Michigan conforms to the federal provisions for 2019 individual and fiduciary income tax returns normally due April 15. The tax return along with any balance due reported on the return are automatically extended to July 15, 2020. Likewise, corporate income tax returns due April 30 and related balances due are automatically extended to July 31, 2020.</p> <p>No extension has been provided to taxpayers that are still subject to the Michigan Business Tax. Taxpayers with certificated credits that previously opted into the MBT remain subject to the MBT through the final year of the credit.</p> <p>The Michigan Revenue Act requires the state to pay interest on refund claims starting 45 days after the later of the return due date or the date the return is filed. Based on the Executive Order, the return due date for determining interest is based on July 15, 2020 for returns that would normally be due April 15, 2020 and July 31, 2020 for returns that would normally be due on April 30, 2020. Additionally, the 3% supplemental interest applicable under the Revenue Act for individual and fiduciary income tax refund claims issued 60 days or more after filing the claim will not apply to a 2019 income tax return for which the filing deadline was extended by the Executive Order.</p> <p><u>2020 Estimated Tax Payments</u> First quarter 2020 Michigan estimated income tax liability for all taxpayers are not due until July 15, 2020. No relief is currently provided for second quarter estimated tax payments, which are due June 15, 2020 for calendar year taxpayers.</p> <p><u>City Income Tax Relief</u> The Executive Order also extends the city income tax filing and payment requirements, including the first quarter estimated tax payment. For state administered city income tax (i.e., Detroit), the April 15 filing and payment due date is extended to July 15. For locally administered city income tax (i.e., all cities other than Detroit), the April 30 filing and payment due date is extended to July 31. Nothing needs to be filed with the state or cities to take advantage of these extensions.”</p> <p><u>EXECUTIVE ORDER</u> No. 2020-26</p> <p>“Extension of April 2020 Michigan income tax filing deadlines</p> <p>The novel coronavirus (COVID-19) is a respiratory disease that can result in serious illness or death. It is caused by a new strain of coronavirus not previously identified in humans and easily spread from</p>	

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		<p>person to person. There is currently no approved vaccine or antiviral treatment for this disease.</p> <p>On March 10, 2020, the Michigan Department of Health and Human Services identified the first two presumptive-positive cases of COVID-19 in Michigan. On that same day, I issued Executive Order 2020-4. This order declared a state of emergency across the state of Michigan under section 1 of article 5 of the Michigan Constitution of 1963, the Emergency Management Act, 1976 PA 390, as amended, MCL 30.401-.421, and the Emergency Powers of the Governor Act of 1945, 1945 PA 302, as amended, MCL 10.31-.33.</p> <p>...</p> <p>The COVID-19 pandemic has caused extreme disruption to the lives and livelihoods of all Michiganders. To protect the public health of this state and to provide essential relief to Michigan taxpayers during this unprecedented state of emergency, it is reasonable and necessary to temporarily suspend certain rules and procedures so as to automatically extend to July 2020 certain deadlines for filing and paying state and city income taxes in Michigan. This temporary relief comports with the filing and payment extensions the Internal Revenue Service has provided to federal taxpayers,</p> <p>Acting under the Michigan Constitution of 1963 and Michigan law, I order the following:</p> <ol style="list-style-type: none"> 1. Strict compliance with rules and procedures under sections 315, 681, and 685 of the Income Tax Act of 1967 (“Income Tax Act”), 1967 PA 281, as amended, MCL 206.315, 206.681, and 206.685, is temporarily suspended so as to extend the deadline for all taxpayers required to file an annual state income tax return in April 2020, as follows: <ol style="list-style-type: none"> a. An annual state income tax return otherwise due on April 15, 2020 will instead be due on July 15, 2020. b. An annual state income tax return otherwise due on April 30, 2020 will instead be due on July 31, 2020. 2. Strict compliance with rules and procedures under sections 311 and 685 of the Income Tax Act, MCL 206.311 and 206.685, is temporarily suspended so as to extend the deadline for all taxpayers to pay state income taxes in connection with an annual state income tax return in April 2020, as follows: 	

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		<p>a. A state income tax payment otherwise due on April 15, 2020 will instead be due on July 15, 2020.</p> <p>b. A state income tax payment otherwise due on April 30, 2020 will instead be due on July 31, 2020.</p> <p>3. Strict compliance with rules and procedures under sections 301(1) and 681(2) of the Income Tax Act, MCL 206.301(1) and 206.681(2), is temporarily suspended so as to extend until July 15, 2020 the deadline for all taxpayers required to pay estimated state income taxes that would otherwise be due on April 15, 2020.</p> <p>4. Strict compliance with rules and procedures under sections 24 and 27 of 1941 PA 122, as amended, MCL 205.24 and 205.27, is 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 in sections 1 to 3 of this order. 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>5. Strict compliance with rules and procedures under section 30 of 1941 PA 122, MCL 205.30, is temporarily suspended so as to clarify that 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 section 1 of 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 section 1 of this order.</p> <p>6. Strict compliance with rules and procedures under sections 41, 43, and 64(1) of the City Income Tax Act, 1964 PA 284, as amended, MCL 141.641, 141.643, and 141.664(1), is temporarily suspended so as to extend the deadline for all taxpayers required to file an annual city income tax return in April 2020, as follows:</p> <p>a. An annual city income tax return otherwise due on April 15, 2020, and any accompanying city income tax payment due with the return, will instead be due on July 15, 2020.</p>	

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		<p>b. An annual city income tax return otherwise due on April 30, 2020, and any accompanying city income tax payment due with the return, will instead be due on July 31, 2020.</p> <p>7. Strict compliance with rules and procedures under section 64(2) of the City Income Tax Act, MCL 141.664(2), is temporarily suspended so as to extend the deadline for all taxpayers required to pay estimated city income tax extension payments in April 2020, as follows:</p> <p>a. An estimated city income tax extension payment otherwise due on April 15, 2020 will instead be due on July 15, 2020.</p> <p>b. An estimated city income tax extension payment otherwise due on April 30, 2020 will instead be due on July 31, 2020.</p> <p>8. Strict compliance with rules and procedures under sections 62 and 63 of the City Income Tax Act, MCL 141.662 and 141.663, is temporarily suspended so as to extend the deadline for all taxpayers required to pay estimated city income taxes in April 2020, as follows:</p> <p>a. An estimated city income tax payment otherwise due on April 15, 2020 will instead be due on July 15, 2020.</p> <p>b. An estimated city income tax payment otherwise due on April 30, 2020 will instead be due on July 31, 2020.</p> <p>9. Strict compliance with rules and procedures under sections 64 and 82 of the City Income Tax Act, MCL 141.664 and 141.682, is temporarily suspended so as to ensure that penalties and interest for failure to file a city income tax return or failure to pay city income taxes are aligned with the extensions set forth in sections 6 to 8 of this order. 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>10. Strict compliance with rules and procedures under section 43 of the City Income Tax Act, MCL 141.643, is temporarily suspended so as to clarify that, except for a refund under MCL 141.661, interest at the rate established in MCL 205.30 will be added to a refund for an overpayment of taxes for tax year 2019 beginning 45 days after the</p>	

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		<p>claim for the refund is filed or 45 days after the date by which a return must be filed under section 6 of this order, whichever is later.</p> <p>11. The extensions in this order are automatic. Taxpayers do not need to file any additional forms or call the Michigan Department of Treasury to qualify.</p> <p>12. This order is effective immediately.”</p> <p>MI DOT Press Release and Notice (3/17/20 and 3/18/20)</p> <p>“Small businesses that have experienced disrupted operations due to the COVID-19 pandemic now have additional time to make their sales, use and withholding tax monthly payment, according to the Michigan Department of Treasury.</p> <p>Effective immediately, small businesses scheduled to make their monthly sales, use and withholding tax payments on March 20 can postpone filing and payment requirements until April 20. The state Treasury Department will waive all penalties and interest for 30 days.</p> <p>....</p> <p>Specific information about Treasury providing tax assistance to small businesses due to COVID-19 can be found in SUW Penalty and Interest Waiver Notice.</p> <p>...</p> <p>The waiver is not available for accelerated sales, use or withholding tax filers. Businesses with questions should call the Treasury Business Tax Call Center at 517-636-6925.</p> <p>..</p> <p>Information around this outbreak is changing rapidly. The latest information is available at Michigan.gov/Coronavirus and CDC.gov/Coronavirus.”</p>	
Minnesota	<p>Tax Law Change FAQs for Individuals (7/28/20)</p> <p>Penalty Abatement for Businesses (addresses COVID-19 abatement guidelines) (updated 7/17/20)</p> <p>Minnesota DOR COVID-19 Response website (4/3/20)</p>	<p>Minnesota: Penalty Abatement for Businesses (addresses COVID-19 abatement guidelines) (updated 7/17/20)</p> <p>“<i>COVID-19 Abatement Guidelines</i></p> <p>You may ask us to abate (cancel) late-payment or late-filing penalties or interest if you have a reasonable cause or are negatively affected by the COVID-19 pandemic.</p> <p>Circumstances that may support your request include if you:</p>	<p>Minnesota DOR COVID-19 response website (3/17/20): “As Minnesota responds to COVID-19, we want to reassure you that the Minnesota Department of Revenue remains open and ready to help with tax-related services. Revenue's top priority is the health and safety of our customers and employees. That means that we are modifying some of the services we offer:</p>

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	<p>FAQs for Individuals (updated 4/24/20, updated 4/8/20, originally posted 4/3/20)</p> <p>FAQs for Businesses (updated 4/20/20, updated 4/10/20, originally posted 4/3/20)</p> <p>Minnesota DOR website (3/26/20)</p> <p>Minnesota Press Release on extended filing and payment to 7/15 (3/23/20)</p> <p>DOR Press Release Announcement on extending filing and payment until July 15 (3/23/20)</p> <p>Minnesota DOR COVID-19 response website (3/23/20)</p> <p>Minnesota DOR COVID-19 response website (3/18/20)</p> <p>(July 15 – filing and payment of the 2019 Minnesota Individual Income Tax without any penalty and interest. This does relief not include estimated taxes for 2020 due April 15, 2020, but it does include 2019 estimated taxes and extension tax payments for the 2019 tax year. At this time, estimated tax payments for 2020 are due April 15, 2020. Taxpayers can request relief from penalty and interest for late payments for reasonable cause, including emergency declarations by the president and governor due to COVID-19. First-quarter estimated tax payments are due April 15, 2020. You can request to apply any refund on your 2019 tax return to</p>	<ul style="list-style-type: none"> • Cannot take care of your affairs for a time because you or a member of your immediate family become seriously ill • Become unable to pay your debts as they become due because you have a significant loss of income • Lose your job, or your business has to close, which makes paying the tax an undue hardship • Have a significant interruption of your business or employment and cannot manage it with insurance or other financial resources • Have a history of filing and paying your taxes on time • Make any partial payments of tax on or near the due date • Pay any underpayment of tax as soon as you: <ul style="list-style-type: none"> ○ Are financially able to so ○ Become aware of the underpayment (7/17/20) <p>Tax Law Change FAQs for Individuals (7/28/20)</p> <p>“If we have not yet adjusted a taxpayer’s 2017 or 2018 return for law changes enacted on May 30, 2019, you may file an amended return that reflects these changes. We updated our guidance on our Tax Law Change FAQs for Individuals page.</p> <p>May taxpayers amend their 2017 or 2018 Minnesota income tax return for other reasons?</p> <p>Yes. If taxpayers amend their 2017 or 2018 Minnesota income tax return for any reason, include all applicable adjustments related to the tax year 2017 and 2018 Minnesota law changes.</p> <p>If the taxpayer:</p> <ul style="list-style-type: none"> • Received our 2017 or 2018 Minnesota tax law change adjustments, include these adjustments in the amended return • Did not receive our 2017 or 2018 Minnesota tax law change adjustments, include these adjustments along with the other adjustments on their amended returns <p>What if taxpayers are also amending their 2017 or 2018 federal income tax return?</p> <p>Taxpayers filing an amended federal income tax return must also send us a copy of the amended federal return, along with the amended Minnesota return, within 180 days of filing the federal return. Use the</p>	<ul style="list-style-type: none"> • We are following guidance from the Minnesota Department of Health to help limit the spread of COVID-19. • We still offer in-person meetings and walk-in services, but may modify them to allow more distance between people. • You can securely drop off tax returns and payments outside our St. Paul office without face-to-face interaction. Please put all materials in a sealed envelope. <p>Has the income tax deadline changed?</p> <p>No. At this time, federal and Minnesota individual income tax returns are due April 15, 2020. We continue to monitor actions by the IRS and will update this information as necessary.</p> <p>What if I cannot file and pay my taxes on time due to COVID-19?</p> <p>Please contact the department if you cannot file and pay on time due to COVID-19 illness or a related situation.</p> <p>You may ask us to abate (cancel) penalties and interest for late filing or payment if you have a reasonable cause. See Penalty Abatement Information for Individuals.</p> <p><i>Are free tax preparation services affected?</i></p> <p>Yes. To help slow the spread of COVID-19 in Minnesota, many free income tax preparation sites across the state are suspending their services.</p> <p>What if I plan to use a free tax preparation site?</p> <p>Contact the site to see if it’s open and for updated hours of operation. View our site directory for locations, hours, and contact information. Check back periodically to see if your site’s hours have changed.</p> <p>Can I file my tax return online for free?</p> <p>You may be eligible to file your return electronically for free. View our list of providers to see if you qualify.</p> <p><i>Who can I contact with questions?</i></p> <p>If you have questions, call us at 651-556-3000 or 1-800-657-3666, or use our email form.</p>

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	<p>your 2020 estimated taxes. However, if the refund results from a payment made after April 15, it will not prevent an Underpayment of Estimated Tax penalty on your 2020 return. The actual date of your payment will be used to calculate the penalty. Taxpayers may calculate their 2020 estimated tax payments on 75% of their 2018 liability. We encourage taxpayers who have filed a 2019 return to use their actual 2019 liability. At this time, estimated tax payments for 2020 are due April 15, 2020. Taxpayers can request relief from penalty and interest for late payments if they have a reasonable cause or are negatively affected by the COVID-19 pandemic. See Abatement Information for Individuals or Abatement Information for Businesses. The extended due date does not include Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes, though these taxpayers can receive an automatic filing extension. Federal estate tax returns and payments due between April 1, 2020, and July 15, 2020, have been extended to July 15, 2020, as a result of IRS Notice 2020-66. The Minnesota payment and filing deadlines for estates that do not have a federal filing or payment obligation are included in this extension. The Minnesota due date has not changed for Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes. However, under state law: corporations receive an automatic extension to file their</p>	<p>updated 2017 and 2018 Minnesota forms and instructions on our website.</p> <p>This includes amending federal returns due to recent law changes, including:</p> <ul style="list-style-type: none"> • Taxpayer Certainty and Disaster Tax Relief Act of 2019 • Setting Every Community Up for Retirement Enhancement (SECURE) Act • Families First Coronavirus Response Act • Coronavirus Aid, Relief, and Economic Security (CARES) Act • Paycheck Protection Program Flexibility Act of 2020 <p>If the taxpayer:</p> <ul style="list-style-type: none"> • Received our 2017 or 2018 Minnesota tax law change adjustment, include the adjustments in the amended return • Did not receive our 2017 or 2018 Minnesota tax law change adjustment, include all Minnesota tax law change adjustments along with the other adjustments on their amended returns.” (7/28/20) <p>Minnesota: Penalty Abatement for Businesses (addresses COVID-19 abatement guidelines) (updated 7/17/20)</p> <p><i>“COVID-19 Abatement Guidelines</i></p> <p>You may ask us to abate (cancel) late-payment or late-filing penalties or interest if you have a reasonable cause or are negatively affected by the COVID-19 pandemic.</p> <p>Circumstances that may support your request include if you:</p> <ul style="list-style-type: none"> • Cannot take care of your affairs for a time because you or a member of your immediate family become seriously ill • Become unable to pay your debts as they become due because you have a significant loss of income • Lose your job, or your business has to close, which makes paying the tax an undue hardship • Have a significant interruption of your business or employment and cannot manage it with insurance or other financial resources • Have a history of filing and paying your taxes on time • Make any partial payments of tax on or near the due date • Pay any underpayment of tax as soon as you: <ul style="list-style-type: none"> ○ Are financially able to so 	<p>Thank you for your understanding and patience as we move through this unique situation together.” (3/18/20)</p> <p>Minnesota DOR webpage (3/17/20): “Our St. Paul office is open and available for walk-in services. We ask that you stay home if you or anyone in your household have cold or flu-like symptoms. We are also available by telephone and email. For more information, see Our Response to COVID-19.”</p> <p>Legislature: According to both the House and the Senate website, from March 17 through April 14, floor sessions and committee hearings will be called when legislative leaders have agreed-upon legislation that needs to be acted upon.</p>

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	<p>Minnesota return to the later of 7 months after the due date or the date of any federal extension to file; S corporations, partnerships, and fiduciaries receive an automatic extension to file their state return to the date of any federal extension to file. The payment due date for these business returns has not changed. Taxpayers can request relief from late-filing or late-payment penalties and interest for reasonable cause, including emergency declarations by the president and governor due to COVID-19. See Abatement Information for Businesses. We have temporarily stopped issuing new: levies from bank accounts, wages, or other income; professional license revocations; sales tax permit revocations; seizures of property. The department will not seek to establish nexus for any business tax solely because an employee is temporarily working from home due to the COVID-19 pandemic. The department will not seek to establish nexus for any business tax solely because an employee is temporarily working from home due to the COVID-19 pandemic. Minnesota residents: Your income tax filing requirements will not change solely because of telecommuting. COVID-19 economic impact payments are not required to be paid back, and they are not included in the calculation of: Federal income, Minnesota income, and Income for Minnesota's property tax refund. We have temporarily stopped issuing new: Levies from bank accounts, wages, or other income,</p>	<p>o Become aware of the underpayment (7/17/20)</p> <p>DOR Update (4/10/20)</p> <p>“Estimated payment guidance for 2020 Income Tax Estimated Payments</p> <p>As part of the state’s continued response to COVID-19, the Minnesota Department of Revenue is providing additional guidance that taxpayers can use to calculate their 2020 estimated tax payments.</p> <p>When are first quarter Minnesota estimated payments due for tax year 2020?</p> <p>The first quarter 2020 estimated income tax payments for individuals, calendar year S-corporations, partnerships, and fiduciaries are still due April 15, 2020. This date is different than the federal payment date. The due date for calendar year corporate franchise taxpayers was March 15, 2020.</p> <p>What are the options to calculate 2020 estimated tax?</p> <p>To avoid penalty, interest, or additional tax charges, you must base your 2020 estimated tax 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>Note: If you have filed your 2019 return, we encourage you to use your actual liability for 2019.</p> <p>What if I need additional relief?</p> <p>Taxpayers can request additional relief from penalty and interest for reasonable cause, or in the event of emergency declarations by the president and governor due to COVID-19. See Penalty Abatement Information for Individuals and Abatement Information for Businesses.</p> <p>Where do I go with additional questions?</p> <p>See Our Response to COVID-19, or contact us.</p> <ul style="list-style-type: none"> • Income Tax and Withholding Division <ul style="list-style-type: none"> o Phone: 651-296-3781 or 1-800-652-9094 (toll-free) o Email: individual.incometax@state.mn.us • Corporate Franchise Tax Division <ul style="list-style-type: none"> o Phone: 651-556-3000 or 1-800-657-3666 (toll-free” (4/10/20) <p>Minnesota DOR COVID-19 Response website (4/14/20)</p> <p>“Our Response to COVID-19</p> <p>...</p>	

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	<p>Professional license revocations, Sales tax permit revocations, Seizures of property. We may continue to take other actions to collect tax debts or other debts referred to the department. See Collection Information for details.)</p> <p>(April 20 – extend payment of sales taxes - 30-day sales and use tax grace period for businesses, as identified in Executive Order 20-04, required to suspend or reduce services until March 27 – can pay sales taxes by April 20. Businesses need to file March return. Relief only for monthly filers. 30 day gambling tax payment grace period and a 60 day Minnesotacare tax filing extension for 3/16 return.)</p> <p>(Property taxes - consulting with counties about possible relief options for property taxes. First-half payments are due May 15, 2020. The department does not have authority to delay payments or abate (cancel or reduce) property taxes, which are collected by counties in Minnesota.)</p>	<p>Tax Information Income Taxes [-] Beware of COVID-19 Stimulus Payment Scams The IRS will issue COVID-19 economic impact payments to individual taxpayers; check the IRS Economic Impact Payments page for updates. The Minnesota Department of Revenue does not have a role in issuing these or other federal payments.</p> <p>...</p> <p>Additional Time for 2019 Individual Income Tax We are providing additional time until July 15, 2020, for taxpayers to file and pay 2019 Minnesota Individual Income Tax without any penalty and interest. (Read our announcement.) This includes all estimated and other income tax payments for tax year 2019 that would otherwise be due April 15, 2020. It does not include:</p> <ul style="list-style-type: none"> • Individual or business estimated tax payments for Minnesota income tax due April 15 for the 2020 tax year. See Estimated Taxes.(below) for more guidance. • Individual Use Tax payments. • Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes, though these taxpayers can receive an automatic filing extension. See Business Taxes (below) for details. <p>The IRS extended the deadline for 2019 federal income tax returns, payments, and 2020 estimated payments to July 15, 2020, for individuals and businesses. (Go to IRS.gov for details.) We are analyzing how other taxes may be impacted and will communicate any additional changes by email and on our website.</p> <p>Why is the department offering more time to file and pay? As Minnesota responds to the COVID-19 situation, we are providing this grace period for 2019 Individual Income Tax for those who need it. We encourage:</p> <ul style="list-style-type: none"> • Minnesotans who expect refunds to file as soon as they are ready. • Minnesotans who do not need extra time to file and pay to do so as soon as possible to help support our state's response to COVID-19. <p>What if I cannot file or pay by July 15? You may ask us to cancel or reduce penalties, additional tax charges, and interest for late filing or payment if you have a reasonable cause or are negatively affected by the COVID-19 pandemic.</p>	

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		<p>You may request this relief, called an abatement, after we notify you of a penalty. See Penalty Abatement Information for Individuals or Penalty Abatement Information for Businesses.</p> <p>You should pay your tax by the due date unless you are financially unable to make the payment.</p> <p>Business Taxes [-]</p> <p>Disaster Assistance for Businesses</p> <p>If your business is affected by COVID-19, you may qualify for state and federal assistance programs that are now available. For details, see the Minnesota Department of Employment and Economic Development website.</p> <p>Sales Tax Payment Grace Period</p> <p>We are extending the grace period on Sales and Use Tax payments to May 20, 2020, for businesses required to suspend or reduce services under Executive Order 20-04. See Sales and Use Tax for details.</p> <p>Gambling Tax Payment Grace Period</p> <p>We are extending the grace period on Lawful Gambling Tax payments to May 20, 2020, for organizations that request an extension for their March 20 or April 20 payment. See Gambling Taxes for details.</p> <p>MinnesotaCare Payment Grace Period</p> <p>We are granting a 60-day grace period for MinnesotaCare tax payments due April 15. We will also grant a 60-day filing extension on request for annual MinnesotaCare returns that were due March 16. See MinnesotaCare Taxes for details.</p> <p>Occupation Tax Grace Period</p> <p>We are granting a 60-day payment grace period for Occupation Tax annual payments due May 1, 2020. See Occupation Tax for details.</p> <p>Business Income Taxes</p> <p>The Minnesota due date has not changed for Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes. However, 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. • S corporations, partnerships, and fiduciaries receive an automatic extension to file their state return to the date of any federal extension to file. <p>The payment due dates for 2019 taxes and 2020 estimated taxes have not changed.</p> <p>If You Underpay or Cannot Pay by the Due Date</p> <p>You may ask us to cancel or reduce penalties, additional tax charges, and interest for late filing or payment if you have a reasonable cause or are negatively affected by the COVID-19 pandemic.</p>	

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		<p>You may request this relief, called an abatement, after we notify you of a penalty. See Penalty Abatement Information for Individuals or Penalty Abatement Information for Businesses.</p> <p>You should pay your tax by the due date unless you are financially unable to make the payment.</p> <p>...</p> <p>Options to Calculate 2020 Estimated Tax</p> <p>To avoid penalty, interest, or additional tax charges, you must calculate your 2020 estimated tax 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>Note: If you have filed your 2019 return, we encourage you to use your actual liability for 2019.</p> <p>If You Underpay or Cannot Pay by the Due Date</p> <p>You may ask us to cancel or reduce penalties, additional tax charges, and interest for late filing or payment if you have a reasonable cause or are negatively affected by the COVID-19 pandemic.</p> <p>You may request this relief, called an abatement, after we notify you of a penalty. See Penalty Abatement Information for Individuals or Penalty Abatement Information for Businesses.</p> <p>You should pay your tax by the due date unless you are financially unable to make the payment.</p> <p>Property Tax [-]</p> <p>Property Tax Payments</p> <p>Property taxes are paid to counties in Minnesota, and the payment deadlines are set by state law. First-half payments are due May 15, 2020. The department does not have authority to delay payments or abate (cancel or reduce) property taxes. For more information, see COVID-19 Property Tax FAQs.</p> <p>...</p> <p>Frequently Asked Questions [-]</p> <p>We are gathering frequently asked questions from our customers on the following pages. We have heard your questions and will do our best to answer them:</p> <ul style="list-style-type: none"> • FAQs for Individuals (updated April 24, 2020) • FAQs for Businesses (updated April 14, 2020) • Property Tax FAQs (published April 15, 2020) <p>Services and Resources</p> <p>Tax or Debt Collection Relief [-]</p> <p>If you're experiencing financial hardship due to COVID-19 and are concerned about paying your tax debt or other agency debt, please contact us. We can discuss available options to assist you.</p>	

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		<p>For more information, see Collection Information or contact us:</p> <p>Phone: 651-556-3003 or 1-800-657-3909 Fax: 651-556-5116 Email: mdor.collection@state.mn.us</p> <p>In-Person Services [-] Starting April 17, 2020, our St. Paul office is temporarily closed to protect the health of our customers and employees. We are providing a self-service station with request forms, pens, and envelopes so you can:</p> <ul style="list-style-type: none"> • Ask us to mail forms and instructions to you • Request additional tax information • Order copies of your previous tax returns • Submit tax returns or payments <p>Place your tax return, payment, or service request in the secure drop-box outside our front door. Put all materials in a sealed envelope (available at the self-service station).</p> <p>Free Tax Preparation Services [-] To help slow the spread of COVID-19 in Minnesota, many free income tax preparation sites across the state are suspending their services.</p> <p>What if I plan to use a free tax preparation site? Contact the site to see if it's open and for updated hours of operation. View our site directory for locations, hours, and contact information. Check back periodically to see if your site's hours have changed.</p> <p>Can I file my tax return online for free? You may be eligible to electronically file your return for free. View our list of providers to see if you qualify." (5/4/20, originally posted 4/14/20)</p> <p>FAQs for Individuals (4/24/20)</p> <p>“COVID-19 FAQs for Individuals We will be updating and adding new FAQs as they become available. For the latest information, return to this page and see Our Response to COVID-19.</p> <p>File and Pay [-]</p> <p>I'm temporarily telecommuting due to COVID-19. Will my Minnesota Individual Income Tax filing requirement for tax year 2020 be affected? It depends if you're a Minnesota resident, part-year resident, or nonresident.</p> <ul style="list-style-type: none"> • Minnesota residents: Your income tax filing requirements will not change solely because of telecommuting. 	

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		<ul style="list-style-type: none"> • Nonresidents or part-year residents: You may need to apportion your income based on the number of days you work from home. Nonresidents need to divide the number of days worked in Minnesota by the total number of days worked. <p>For more information, see:</p> <ul style="list-style-type: none"> • Income Tax Fact Sheet 1, Residency • Income Tax Fact Sheet 2, Part-Year Residents • Income Tax Fact Sheet 3, Nonresidents <p>Are the Minnesota Estate Tax filing and payment deadlines extended to July 15, 2020, as a result of IRS Notice 2020-66?</p> <p>Yes. Under state law:</p> <ul style="list-style-type: none"> • The Minnesota Estate Tax filing deadline is automatically extended for either six months after the original due date or any extension granted by the IRS under Internal Revenue Code, section 6081, whichever is longer. • The Minnesota Estate Tax Payment deadline is either nine months after the date of death or any extension granted by the IRS under I.R.C., section 6161 <p>Federal estate tax returns and payments due between April 1, 2020, and July 15, 2020, have been extended to July 15, 2020, as a result of IRS Notice 2020-66. The Minnesota payment and filing deadlines for estates that do not have a federal filing or payment obligation are included in this extension.</p> <p>What if I underpay or cannot pay my tax by the due date?</p> <p>You may ask us to cancel or reduce penalties, additional tax charges, and interest for late filing or payment if you have a reasonable cause or are negatively affected by the COVID-19 pandemic.</p> <p>You may request this relief, called an abatement, after we notify you of a penalty. See Penalty Abatement Information for Individuals or Penalty Abatement Information for Businesses.</p> <p>You should pay your tax by the due date unless you are financially unable to make the payment.</p> <p>Can I reschedule a payment if I need more time to pay?</p> <p>Yes. We recognize the COVID-19 situation may cause financial challenges. If you do not need extra time, we encourage you to file and pay as soon as possible to help support our state's response to COVID-19.</p> <p>If you need to reschedule a payment, follow the instructions below, based on how your payment was originally scheduled.</p> <ul style="list-style-type: none"> • Through our website: Go to the e-Services Payment System and select View or Cancel a Payment, by 5 p.m. Central Time on the scheduled payment date. Cancel your original payment. Then schedule a new payment through the system as you normally would. 	

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		<ul style="list-style-type: none"> • Through your tax software: Call us at 651-296-3781 or 1-800-652-9094 (toll-free) to cancel your original payment, at least three business days before the scheduled payment date. Then schedule or make a new payment by another method. For options, see Make a Payment. <p>Can taxpayers get an extension to file a 2019 Minnesota Individual Income Tax return by paying 90% of the tax due by July 15 (similar to IRS Notice 2020-18)? Filers have until October 15 to file before we charge a late-filing penalty. They do not have to submit a separate form requesting an extension to file. Filers can avoid a late-payment penalty on their 2019 return if they do all of the following:</p> <ol style="list-style-type: none"> 1. Pay 90% of the tax due on or before July 15, 2020. 2. File their return by October 15, 2020. 3. Pay the remaining tax when they file the return. <p>Taxpayers can request relief from late-filing or late-payment penalties and interest if they have a reasonable cause or are negatively affected by the COVID-19 pandemic. See Abatement Information for Individuals.</p> <p>Note: The due date for paying a tax is identified in statute, which has not changed. However, we will not assess any penalties or interest if an individual pays their 2019 individual income tax by July 15.</p> <p>If a taxpayer files by April 15, 2020, when will the statute of limitations for that return begin? The statute of limitations begins April 15, 2020. See Statute of Limitations for more information. Estimated Tax [-]</p> <p>Will Minnesota let taxpayers base their first-quarter 2020 estimated income tax payments on their 2018 liability? Yes. Taxpayers may calculate their 2020 estimated tax payments on 75% of their 2018 liability. We encourage taxpayers who have filed a 2019 return to use their actual 2019 liability. For more information, see Our Response to COVID-19 (under Estimated Taxes).</p> <p>If I make an overpayment for tax year 2019 on July 15 and file my income tax return by October 15, will the overpayment apply to estimated payments for tax year 2020? First-quarter estimated tax payments are due April 15, 2020. You can request to apply any refund on your 2019 tax return to your 2020 estimated taxes. However, if the refund results from a payment made after April 15, it will not prevent an Underpayment of Estimated Tax penalty on your 2020 return. The actual date of your payment will be used to calculate the penalty.</p>	

How do overpayments from tax year 2019 apply to estimated payments for tax year 2020?

First-quarter estimated tax payments for 2020 are due April 15, 2020. If you request to apply your 2019 refund to tax year 2020 estimated payments, the refund is applied to the unpaid installments in the order they are due. If the refund results from a payment made after April 15, the actual date of your payment will be used to calculate the Underpayment of Estimated Tax penalty on your 2020 return.

When will the estimated payment tax forms for 2020 be available on the department website?

For instructions to calculate estimated tax payments for 2020, [see Estimated Tax](#).

You can create a payment voucher to mail with your check or money order using our [Payment Voucher System](#).

Will there be an impact on the underpayment of estimated tax penalties that are normally computed to April 15?

At this time, estimated tax payments for 2020 are due April 15, 2020. Taxpayers can request relief from penalty and interest for late payments if they have a reasonable cause or are negatively affected by the COVID-19 pandemic. [See Abatement Information for Individuals](#) or [Abatement Information for Businesses](#).
[COVID-19 Payments \[-\]](#)

Beware of COVID-19 Stimulus Payment Scams

The IRS will issue COVID-19 economic impact payments to individual taxpayers; check the [IRS Economic Impact Payments page](#) for updates. The Minnesota Department of Revenue does not have a role in issuing these or other federal payments.

Be on the lookout for potential fraud. The department and IRS will never call, text, or email you to verify your banking information for any stimulus payment or refund. See [Fraud and Scam Alerts](#) for more information.

Are COVID-19 stimulus payments taxable?

No. COVID-19 economic impact payments are not required to be paid back, and they are not included in the calculation of:

- Federal income
- Minnesota income
- Income for Minnesota's property tax refund

For more information, see the [IRS Economic Impact Payment Information Center](#).

Can I update my direct deposit information with you for my COVID-19 payment?

No. The IRS will issue COVID-19 economic impact payments directly to individuals who qualify for a payment. The payment amount and

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		<p>method (check or direct deposit) will be based on your most recent federal tax return.</p> <p>The Minnesota Department of Revenue does not have a role in issuing these or other federal payments.</p> <p>Note: The IRS is providing a way to track your payment and update your direct deposit information with them. For details, see Economic Impact Payments on the IRS website.</p> <p>Debt Collection [-]</p> <p>If you're experiencing financial hardship due to COVID-19 and are concerned about paying your tax debt or other agency debt, please contact us. We can discuss available options to assist you.</p> <p>Phone: 651-556-3003 or 1-800-657-3909 Fax: 651-556-5116 Email: mdor.collection@state.mn.us</p> <p>Will the department start new enforced collection actions, such as levies and other seizures, during this pandemic?</p> <p>Recognizing the financial impact of COVID-19, we have temporarily stopped issuing new:</p> <ul style="list-style-type: none"> • Levies from bank accounts, wages, or other income • Professional license revocations • Sales tax permit revocations • Seizures of property <p>We may continue to take other actions to collect tax debts or other debts referred to the department. See Collection Information for details.</p> <p>FAQs for Businesses (updated 5/4/20, updated 4/20/20)</p> <p>“COVID-19 FAQs for Businesses We will be updating and adding new FAQs as they become available. For the latest information, return to this page and see Our Response to COVID-19.</p> <p>Business Taxes [-]</p> <p>Will Minnesota impose nexus for business taxes on a company solely due to an employee who is temporarily telecommuting from a Minnesota location due to COVID-19?</p> <p>No. The department will not seek to establish nexus for any business tax solely because an employee is temporarily working from home due to the COVID-19 pandemic.</p> <p>Will Minnesota 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?</p> <p>The department does not have the authority to waive any legally due sales or use taxes.</p>	

What if I underpay or cannot pay my tax by the due date?
 You may ask us to cancel or reduce penalties, additional tax charges, and interest for late filing or payment if you have a reasonable cause or are negatively affected by the COVID-19 pandemic.
 You may request this relief, called an abatement, after we notify you of a penalty. See [Penalty Abatement Information for Individuals](#) or [Penalty Abatement Information for Businesses](#).
 You should pay your tax by the due date unless you are financially unable to make the payment.

Is the state extending the corporate deadline to July 15, 2020, or do we need to make extension payments on April 15?
 The Minnesota filing and payment due dates have not changed for Corporation Franchise Tax. Under state law:

- C corporations receive an automatic extension to file their Minnesota return to the later of 7 months after the due date or the date of any federal extension to file.
- To avoid a late -payment penalty, C corporations must pay 90% of the tax due on the return by the due date (April 15, in this case).

You may ask us to cancel or reduce penalties, additional tax charges, and interest for late filing or payment if you have a reasonable cause or are negatively affected by the COVID-19 pandemic. [See Abatement Information for Businesses](#).

Will you extend the payment of the first-quarter 2020 MinnesotaCare Tax due April 15, 2020?
 Yes. We will grant a 60-day grace period for MinnesotaCare monthly and quarterly estimated tax payments due April 15, 2020. These payments are now due June 15. This grace period is automatic and applies to Provider Tax, Hospital Tax, Surgical Center Tax, Wholesale Drug Distributor Tax, and Legend Drug Use Tax.
[See Minnesota Care Taxes for more information.](#)

Debt Collection [-]

Will the department start new enforced collection actions, such as levies and other seizures, during this pandemic?
 Recognizing the financial impact of COVID-19, we have temporarily stopped issuing new:

- Levies from bank accounts, wages, or other income
- Professional license revocations
- Sales tax permit revocations
- Seizures of property

We may continue to take other actions to collect tax debts or other debts referred to the department. [See Collection Information for details.](#)
 If you're experiencing financial hardship due to COVID-19 and are concerned about paying your tax debt or other agency debt, please contact us. We can discuss available options to assist you.

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		<p> Phone: 651-556-3003 or 1-800-657-3909 Fax: 651-556-5116 Email: mdor.collection@state.mn.us” (5/4/20, posted 4/20/20) </p> <p> DOR Press Release Announcement on extending filing and payment until July 15 (3/23/20) </p> <p> Additional Time to File and Pay Minnesota 2019 Individual Income Tax Date of Release March 23, 2020 ST. PAUL, Minn. - In line with the state’s continued peacetime emergency response to COVID-19, the Minnesota Department of Revenue has announced that taxpayers filing their annual Minnesota Individual Income Tax return for tax year 2019 now have until Wednesday, July 15, 2020, to file and make their payments without any penalties or interest. </p> <p> “Extending the individual tax filing deadline will provide much-needed relief to Minnesotans impacted by COVID-19,” said Governor Tim Walz. “As we work together to combat the spread of this virus, my Administration will do everything we can to ease the burden on families across the state.” </p> <p> Both the IRS and Revenue will accept federal and state 2019 individual income tax returns and payments through July 15, 2020, without assessing penalties or interest. </p> <p> “As Minnesota responds to the COVID-19 situation, we are providing this filing and payment grace period for 2019 to those who need it,” said Revenue Commissioner Cynthia Bauerly. “We also encourage Minnesotans who do not need extra time to pay, to file and pay as soon as possible to do your part in providing on-going support to COVID-19 response across the state.” </p> <p> Minnesota is allowing additional time for making 2019 state individual income tax filings and payments to July 15, 2020, without any penalty and interest being applied. This includes estimated tax payments for individual income taxes due for the 2019 tax year. This grace period does not include estimated tax payments for individual income taxes due April 15, 2020, for the 2020 tax year. </p> <p> Revenue is analyzing how other tax types may be impacted by this announcement. Up-to-date information will be available on the department’s COVID-19 website, including how to request abatements for penalty and interest for other taxes. </p> <p> <i>Get the latest news and updates from the Minnesota Department of Revenue by following the department on Facebook and Twitter or by signing up for our email subscription list.</i> </p>	

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		<p>Shane Delaney 651-556-6397 shane.m.delaney@state.mn.us</p> <p>Prior Minnesota DOR COVID-19 response website (3/18/20)</p> <p>April 20 – extend payment of sales taxes - 30-day sales and use tax grace period for businesses required to suspend or reduce services until March 27 – can pay sales taxes by April 20. Businesses need to file March return. Relief only for monthly filers.</p> <p>“Sales Tax Payment Extension for Eligible Businesses We are granting a 30-day Sales and Use Tax grace period for businesses required to suspend or reduce services under Executive Order 20-04. See Sales and Use Tax for details.”</p> <p><i>“Has the income tax deadline changed?”</i> No. At this time, federal and Minnesota individual income tax returns are due April 15, 2020. We continue to monitor actions by the IRS and will update this information as necessary. What if I cannot file and pay my taxes on time due to COVID-19? Please contact the department if you cannot file and pay on time due to COVID-19 illness or a related situation. You may ask us to abate (cancel) penalties and interest for late filing or payment if you have a reasonable cause. See Penalty Abatement Information for Individuals.”</p>	
Mississippi	<p>MS DOR COVID-19 Webpage (5/6/20)</p> <p>MS DOR Extended Income Tax Filing Deadline - Notice 80-20-002 (5/6/20)</p> <p>MS DOR Notice 80-20-001 (5/1/20)</p> <p>MS DOR Press Release on waive interest and penalties until end of pandemic (3/26/20)</p> <p>MS DOR Notice 2020-01(3/23/20)</p> <p>(July 15 – MS- Mississippi has extended the due date for filing income tax returns and making first</p>	<p>MS DOR COVID-19 Webpage (5/6/20)</p> <p>Extended Income Tax Filing Deadline - Notice 80-20-002 (5/6/20)</p> <p>EXTENDED INCOME TAX FILING DEADLINE</p> <p>After consultation with the Governor, Lieutenant Governor and Speaker of the House of Representatives, Mississippi has extended the due date for filing income tax returns and making first quarter and second quarter estimated payments to July 15, 2020. This extension applies to Individual Income Tax returns, Corporate Income and Franchise Tax returns, and Fiduciary Income Tax returns.</p> <p>PRIOR MS DOR Notice 80-20-001 (5/1/20)</p> <p>MS DOR Press Release on waive interest and penalties until end of pandemic (3/26/20)</p>	<p>MS DOR COVID-19 Response Webpage (3/23/19)</p>

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	<p>quarter and second quarter estimated payments to July 15, 2020. This extension applies to Individual Income Tax returns, Corporate Income and Franchise Tax returns, and Fiduciary Income Tax returns. If a taxpayer files for an extension of time to file the return, the return will be due on October 15, 2020. Penalty and interest accrual has been suspended effective March 15, 2020 and will continue until the end of the national emergency – on all new assessments and all prior liabilities. The press release issued by the Department of Revenue on March 26, 2020 stated that penalty and interest would not be charged on prior or new liabilities during the period of the presidentially declared national emergency. This applies to the other tax types administered by the Department and does not apply to income tax. The penalty and interest structure applicable to income tax are provided in this notice. 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, but the Department will not impose interest and penalty on any sales/use and local tax levies unpaid tax balance for the period covered by the presidentially declared national emergency. The Department will consider an extension of time to file and pay on a case-by-case basis. We will agree to abate penalty and interest on any audits closed during this period of national emergency and where the taxpayer agrees to</p>	<p>Mississippi Department of Revenue Response to Requests for Relief ..</p> <p>Extensions of Filing Deadlines</p> <p>...</p> <p>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.</p> <p>Property taxes are assessed and collected at the local government levels in Mississippi. The Department of Revenue does not have the authority to extend any of these deadlines.</p> <p>In addition, the Commissioner was granted approval to extend the following deadlines:</p> <ul style="list-style-type: none"> • Homestead Application Deadline –the homestead application deadline has been extended until May 1, 2020. • First Monday of April Tax Sale - the tax sale deadline has been extended to May 4, 2020, which is the first Monday of May for the following counties: Amite, Quitman, and Sunflower. • Personal Property Renditions – the due date for Personal Property Renditions furnished by taxpayers to the County Tax Assessor has been extended for thirty (30) days. They will be due on May 1, 2020. Since the due date is now May 1, 2020, the 10% increase in assessment penalty for failure to provide to Assessor will also be extended to May 1, 2020. • Real and Personal Property Land Rolls Deadline –the due date for Real and Personal Land Rolls furnished from County Tax Assessors to Boards of Supervisors has been extended for thirty (30) days. At the discretion of each county’s board of supervisors, the extension is available, if needed. The land rolls could be due on the first Monday in August which will be on August 3, 2020. • Affordable Rental Housing Deadline –the due date for the owner of affordable rental housing to provide an accurate statement of the actual 	

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	<p>settle the audit without appeal and pay the tax due. <i>During the period of national emergency, Mississippi will not change withholding requirements for businesses based on the employee's temporary telework location. Mississippi residents are taxable on their total income, regardless of where they work. However, we will not impose any new withholding requirements on the employer. Mississippi will not use any changes in the employees temporary work locations due to the pandemic to impose nexus or alter apportionment of income for any business while temporary telework requirements are in place. We accept these appeals via electronic means now and believe that because we accept appeals through this manner there is no additional burden placed on a taxpayer to timely appeal. Additionally, there is no statutory provision to allow us to extend this deadline, which is currently 60 days for most actions of the agency. Mississippi will accept electronic document delivery, digital signatures, and electronic forms of payment. We are not aware of any requirements that a taxpayer must use certified mail in any response to this agency. Certainly, if this situation presents itself, we will accept anything received via regular mail.)</i></p>	<p>net operating income to the county tax assessor has been extended for fifteen (15) days. The statements will be due April 15, 2020.</p> <p>Penalty and Interest Waiver</p> <p>Mississippi has taken the steps to suspend the accrual of interest and penalty on all new assessments and all prior liabilities. Penalty and interest accrual has been suspended effective March 15, 2020 and will continue until the end of the national emergency.</p> <p>Audits and Filing Requirements</p> <p>Our audit staff is continuing to work on open audits. We will take what steps we can to resolve issues to minimize any audit controversies. We will agree to abate penalty and interest on any audits closed during this period of national emergency and where the taxpayer agrees to settle the audit without appeal and pay the tax due. We will work with taxpayers to extend deadlines for production of records and will commit to executing extensions where needed.</p> <p>During the period of national emergency, Mississippi will not change withholding requirements for businesses based on the employee's temporary telework location. Mississippi residents are taxable on their total income, regardless of where they work. However, we will not impose any new withholding requirements on the employer. Mississippi will not use any changes in the employees temporary work locations due to the pandemic to impose nexus or alter apportionment of income for any business while temporary telework requirements are in place.</p> <p>Electronic Mail and Electronic Payments</p> <p>Mississippi will accept electronic document delivery, digital signatures, and electronic forms of payment. We are not aware of any requirements that a taxpayer must use certified mail in any response to this agency. Certainly, if this situation presents itself, we will accept anything received via regular mail. The Department will still be using certified mail where it is required to by statute. There are statutory deadlines for response times to appeal actions of this agency. We accept these appeals via electronic means now and believe that because we accept appeals through this manner there is no additional burden placed on a taxpayer to timely appeal. Additionally, there is no statutory provision to allow us to extend</p>	


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		<p>this deadline, which is currently 60 days for most actions of the agency.”</p> <p>MS DOR Notice 2020-01(3/23/20)</p> <p>“In consultation with Governor Tate Reeves and our legislative leadership, The Mississippi Department of Revenue is providing relief to individual and business taxpayers due to the COVID-19 pandemic.</p> <p>The deadline to file and pay the 2019 individual income tax and corporate income tax is extended until May 15, 2020.</p> <p>The first quarter 2020 estimated tax payment is also extended until May 15, 2020. Penalty and interest will not accrue on the extension period through May 15, 2020.</p> <p>Withholding tax payments for the month of April are extended until May 15, 2020.</p> <p>The extension does not apply to Sales Tax, Use Tax, or any other tax types. These returns should be filed and paid on the normal due date. The extension also does not apply to payments on prior liabilities. However, the Department will consider an extension of time to file and pay on a case-by-case basis. These requests should be directed to our customer service line at 601-923-7700.</p> <p>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> <p>MS DOR COVID-19 Response Webpage</p>	
Missouri	<p>City of St. Louis Collector of Revenue Website on Earnings Tax Forms and Information (8/12/20)</p> <p>DOR Press Release – on second quarter estimated tax payments delayed from 6/15 to 7/15 (4/13/20)</p> <p>Press Release – on extending filing and payment to 7/15 (3/21/20)</p>	<p>City of St. Louis Collector of Revenue Website on Earnings Tax Forms and Information (8/12/20)</p> <p>“*Covid-19 Withholding and Refund Policy</p> <p>Employees who have been working remotely due to Covid-19 or in conjunction with the acting City of St. Louis Health Commissioner's Order should be treated as working at their original, principal place of work for Earnings Tax purposes.</p> <p>The acting Health Commissioner’s Order required all non-exempt City of St. Louis employers to “facilitate employees working remotely” but is completely neutral to the location of the remote work site. It does not</p>	<p>Press Release (3/21/20)</p> <p>“To alleviate public congestion in local license offices, DOR has implemented automatic extensions for expiring driver licenses and motor vehicle registrations. These extensions are effective immediately:</p> <ul style="list-style-type: none"> • Vehicle owners with registrations or license plates expiring in March and April have been granted an automatic two-month extension. Owners will be able to continue operating their vehicles on Missouri

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	<p>(July 15 – filing and payment for individuals and corporations and trusts or estates income tax returns – automatic relief. April 15 and June 15 estimated tax payments for individuals and corporations relief to July 15. Penalties and interest relief if pay and file return or request extension by July 15. Penalties and interest will begin to accrue on any remaining unpaid balances as of 7/16/20.)</p> <p>(July 15 - St. Louis Earnings Tax has been extended to July 15. Employees who have been working remotely due to Covid-19 or in conjunction with the acting City of St. Louis Health Commissioner's Order should be treated as working at their original, principal place of work for Earnings Tax purposes. Employees who have been working remotely due to Covid-19 or in conjunction with the acting City of St. Louis Health Commissioner's Order should be treated as working at their original, principal place of work for Earnings Tax purposes.)</p> <p>(July 15 – Kansas City - extend the KC Earnings Tax due date to July 15)</p>	<p>order employees to work outside the City nor require any individual who is employed outside the City, to work remotely in their City Home.</p> <p>Employers should continue to withhold on those employees in the same manner as they did prior to the temporary relocation of their employees.</p> <p>Under these circumstances, days worked out of the city due to a temporary reassignment caused by Covid-19 or the acting Health Commissioner's Order may not be included in the Non-Residency Deduction formula on Form E-1R when claiming a refund for tax year 2020.”</p> <p>DOR Press Release – on second quarter estimated tax payments delayed from 6/15 to 7/15 (4/13/20)</p> <p>“Department of Revenue extends deadline to make June estimated tax payment</p> <p>The Missouri Department of Revenue announced today that it is extending the June 15, 2020, estimated tax payment deadline to July 15, 2020. This announcement mirrors federal guidance issued last week by the Internal Revenue Service.</p> <p>The Department previously extended the deadline for estimated tax payments due on April 15, 2020, to July 15, 2020. Today’s announcement provides additional relief to individuals and corporations by also extending the due date for the 2nd quarterly estimated payment, originally due June 15, 2020, to July 15, 2020. On March 21, the Department announced that it was extending the deadline to file income tax returns from April 15, 2020, to July 15, 2020. Income tax payment deadlines for individual and corporate income returns with a due date of April 15, 2020, were also 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 is automatically providing this relief, so filers do not need to take any additional steps to qualify.</p> <p>Individuals and corporations may still request an extension to file until Oct. 15, 2020, if they cannot meet the new July 15 filing deadline. 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.” (4/13/20)</p>	<p>roadways without penalty until they can apply for renewal.</p> <ul style="list-style-type: none"> • The time frame in which a vehicle safety and emission inspection is valid for March and April license plate expirations has also been extended an additional 60 days. Applicants for title will not be assessed a late title penalty when visiting a license office, effective immediately; this waiver will continue through April 30, 2020. <p>Valid Missouri driver licenses, nondriver licenses and noncommercial instruction permits with original expiration dates of March 1, 2020, through April 30, 2020, have been granted an automatic 60-day extension: The approved extension does not waive the mandatory retesting requirement for persons who have allowed their license to expire for more than 184 days. Also, individuals who were provided notice to complete additional testing as part of a medical review program requirement may be granted an additional 60 days to comply with such requirements.”</p>

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		<p data-bbox="709 196 1419 224">Press Release – on extending filing and payment to 7/15 (3/21/20)</p> <p data-bbox="751 256 1444 342" style="text-align: center;">“GOVERNOR PARSON PROTECTS MISSOURI’S MOST VULNERABLE CITIZENS AND WORKERS IMPACTED BY COVID-19</p> <hr data-bbox="709 367 1493 370"/> <p data-bbox="709 383 741 399">...</p> <p data-bbox="709 402 1272 427">FINANCIAL RELIEF FOR MISSOURI FAMILIES</p> <p data-bbox="709 435 1486 581">Providing peace of mind and financial security for Missouri workers and families moving forward as we combat COVID-19 is a top priority for Governor Parson. The Department of Revenue has contributed to our state’s response by easing the burden and short-term uncertainty facing our state.</p> <p data-bbox="709 586 1430 703">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 data-bbox="709 711 1486 1263" style="list-style-type: none"> <li data-bbox="709 711 1486 768">• Filing deadline extended: The deadline to file income tax returns has been extended from April 15, 2020, to July 15, 2020. <li data-bbox="709 776 1486 1011">• 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. <li data-bbox="709 1019 1486 1109">• This relief for individuals and corporations will also include estimated tax payments for tax year 2020 that are due on April 15, 2020. <li data-bbox="709 1117 1486 1263">• 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 data-bbox="709 1295 1486 1385">St. Louis City Collector’s website noting the due date for St. Louis Earnings Tax has been extended to July 15 to match the state and federal due dates.</p> <p data-bbox="709 1417 1455 1507">Kansas City Mayor Lucas offered an ordinance that was adopted unanimously yesterday by the KC Council to extend the KC Earnings Tax due date in a similar manner to July 15.</p>	

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Montana	<p>MT DOR COVID FAQ on Extensions and Payments (4/8/20)</p> <p>News Release on extending filing and payment to 7/15 (3/20/20)</p> <p>MT DOR Announcement on Federal Stimulus Payments to Individuals are Tax-Free (4/1/20)</p> <p>Press Release on unemployment rules (3/17/20)</p> <p>(July 15 - extended filing and payment for individual income taxpayers to July 15, lenient in waiving penalties and interest associated with late tax payments, estimated tax payments for the first quarter extended to July 15. The due date for the second quarter remains unchanged.)</p>	<p>MT DOR COVID-19 FAQs on extensions and payments (6/2/20)</p> <p><u>“What payments are postponed from April 15 to July 15?”</u></p> <p>The payment deadlines that are extended are the taxes due with the 2019 income tax return for individuals, estates and trusts.</p> <p>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>The due dates to pay taxes for other tax types are not postponed.”</p> <p>Email from DOR to practitioners 5/11/20 - “Second quarter payments of 2020 Montana estimated taxes for individuals, estates and trusts are due at their usual date – June 15. The due date for first quarter estimated payments was extended to July 15, along with the due date for 2019 Montana income tax returns and payments. The due dates for other tax types have not been extended. There’s more information available in our Payments FAQ.”</p> <p>MT DOR COVID FAQ on Extensions and Payments (4/8/20)</p> <p><u>“What payments are postponed from April 15 to July 15?”</u></p> <p>The payment deadlines that are extended are the taxes due with the 2019 income tax return for individuals, estates and trusts.</p> <p>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>The due dates to pay taxes for other tax types are not postponed.</p> <p><u>Will the calculation of the 2019 interest on underpayment of estimated tax change?</u></p> <p>No, the date used to calculate underpayment of estimated taxes does not change. If you did not pay all the estimated taxes owed for the 2019 quarterly installments, no additional underpayment</p>	

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		<p>of estimated taxes will be assessed based on the postponement of the payment due date.</p> <p><u>Is the extended due date also postponed?</u></p> <p>No, the extended due date is not postponed. The automatic extension for individuals, estates and trusts is still October 15, 2020.</p> <p><u>If the change of due date for the federal return has an effect in what is taxable or deductible on my federal return, does Montana income tax conform to the federal treatment?</u></p> <p>In general, if the postponement of the federal due date results in an amount being includable or deductible from gross income—for example the deductibility of contributions to an IRA before July 15—then the same amount is includable or deductible for Montana tax purposes.” (4/8/20)</p> <p>MT DOR Announcement on Federal Stimulus Payments to Individuals are Tax-Free (4/1/20)</p> <p>“The Montana Department of Revenue has determined that payments from the federal government related to the COVID-19 outbreak are exempt from state income tax. Many Montanans are expected to receive payments from the CARES Act, passed in late March.”</p> <p>News Release on extending filing and payment to 7/15 (3/20/20) “MONTANA – Governor Steve Bullock today extended the payment and filing deadlines for 2019 individual income taxpayers to July 15 in accordance with the new federal filing deadline. “Montanans across the state have been impacted by COVID-19 and extending the deadline gives taxpayers breathing room without having to worry about interest or penalties,” Governor Bullock said. “I encourage all Montanans who expect a refund to file as soon as they can to have additional income during this difficult time. Extending the state filing deadline is in line with an announcement from the IRS to extend its deadlines for federal income tax filing and payments to July 15. 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>Press Release on unemployment rules (3/17/20) “Montana Changes Unemployment rules during Coronavirus</p>	

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		<p>Effective March 17, 2020 the Montana Department of Labor issues a rule change related to unemployment benefits some highlights. If a person is asked to leave work or not report due to the virus they are deemed to be laid off. A person is subject to a quarantine they are also deemed to be laid off.</p> <p>But what about the employer you ask? Employers are relieved of charges arising from COVID-19 layoff. The department may also extend the time to file wage reports and pay unemployment insurance contributions. If the department decides to take this action we will include it in a future message. You can read the entire rule change here.”</p>	
Nebraska	<p><u>General Information Letter 29-20-2, Treatment of Alternative Employment Arrangements Due to the COVID-19 National Emergency for Purposes of Calculating Employment Levels Under the Nebraska Advantage Act</u> (5/28/20)</p> <p>DOR FAQ on withholding (5/19/20)</p> <p><u>Revenue Ruling 99-20-1, Signature Requirements</u> (3/24/20)</p> <p>Executive Order No. 20-06 (3/19/20)</p> <p>(July 15 – extend tax filing and payment deadline to July 15, 2020 for state income tax payments and estimated payments that were originally due on April 15, 2020. The Tax Commissioner may grant penalty or interest relief upon request depending on individual circumstances. To request relief, please complete and mail a Request for Abatement of Penalty, Form 21, or Request for Abatement of Interest, Form 21A, with an explanation of how you were</p>	<p><u>General Information Letter 29-20-2, Treatment of Alternative Employment Arrangements Due to the COVID-19 National Emergency for Purposes of Calculating Employment Levels Under the Nebraska Advantage Act</u> (5/28/20)</p> <p>From email article - ““The Nebraska Department of Revenue won’t require employers to track workers’ locations to calculate new-employee counts in order to qualify for state tax incentives while the coronavirus pandemic continues, the department said.</p> <p>Under the Nebraska Advantage Act , companies making investments and creating new full-time jobs can get certain tax breaks. The department said in a Thursday general information letter that full-time jobs are usually calculated by the number of hours worked at a qualified project under the act. However, the department said it would not require employers to track the locations of workers who were previously working at a project site but now work remotely due to the pandemic.</p> <p>Instead, the department will consider all employees who worked at a qualified project prior to March 13 as continuing to work there even if the company has allowed them or required them to work from an alternative location.</p> <p>Republican Gov. Pete Ricketts declared a state of emergency due to the pandemic on March 13.</p> <p>The letter’s provisions on tracking hours and calculating new employees are in effect from March 13 to Jan. 21, 2021, or until 30 days after the end of the emergency, whichever is later.</p> <p>Additionally, employees hired after March 13 who begin work from an</p>	<p>Legislature: In light of growing concerns regarding the new coronavirus (COVID-19), the Legislature will not meet on Tuesday, March 17, and the session will remain adjourned until reconvened by the Speaker of the Legislature.</p>

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	<p>impacted. DOR 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. 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>	<p>alternative location and then begin work at a project location by the expiration date of the letter will be considered to have worked at the project from the date of their hiring, the department said.</p> <p>Both workers who started at a qualified project and then moved to an alternative location and workers who began at an alternative location and then moved to the project location will be considered to have Nebraska source income and employers should withhold Nebraska income tax for them, the department said.” (6/4/20)</p> <p>DOR FAQ on withholding (5/19/20)</p> <p>“Do employers/payors need to change income tax withholding for employees who were working onsite in one state before the COVID-19 pandemic, but who are now temporarily working from an alternate site in another state?</p> <p>No. DOR 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. 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> <p>Revenue Ruling 99-20-1, Signature Requirements (3/24/20)</p> <p>Unless fraud is indicated, for most forms and filings, for which there is no separate DOR filing system, DOR will accept as a taxpayer signature, any mark, handwritten or digitally rendered that is, applied with actual or apparent intention to authenticate the filing as being approved and made by the signer. However, a Power of Attorney (Form 33 or otherwise), the Nebraska Extension of Statute of Limitations Agreements Forms 872N or 872N-MF, and Nebraska Tax Return Copy Request (Form 23) must have a handwritten taxpayer signature. Such signatures will be accepted on forms and filings properly submitted to DOR whether the documents are mailed, faxed, or transmitted to DOR by secure electronic means. DOR will not require the original document if transmitted by fax or electronic means.</p> <p>Governor Press Release – (3/23/20)</p> <p>“Gov. Ricketts Announces Extended Tax Deadline, Overviews the State’s Continuity Plans</p>	

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		<p>Today, Governor Pete Ricketts announced that Nebraskans will have until July 15, 2020 to pay state income taxes. For Nebraskans impacted by COVID-19, this change will give them additional flexibility. Nebraskans who are not impacted by the virus should consider filing by the traditional April 15th date.</p> <p>Jason Jackson, Director of the Nebraska Department of Administrative Services, joined the Governor to provide an update on the State’s continuity plans. When possible, the State is allowing teammates greater flexibility to work remotely during the pandemic, while ensuring that Nebraskans continue to receive excellent service from all agencies.</p> <p>During today’s briefing, Gov. Ricketts also noted that it is National Agriculture Week. Throughout the week, he will highlight steps taken by ag producers and companies in Nebraska to serve the public during the COVID-19 outbreak.</p> <p>Todd Becker, President & CEO of Green Plains, joined the Governor to talk about his company’s work to provide essential supplies to Nebraskans. Green Plains, an ethanol producer, is donating industrial alcohol to the State for conversion into hand sanitizer. In turn, the State will supply the sanitizer to cities and counties that need it.</p> <p><u>ABOUT THE JULY 15, 2020 STATE INCOME TAX DEADLINE</u></p> <p>As a result of the COVID-19 pandemic and actions taken by national health authorities to limit the spread of the disease, the Internal Revenue Service (IRS) recently granted federal income tax relief to taxpayers. The IRS has automatically extended the tax filing and payment deadlines for federal income taxes from April 15, 2020 to July 15, 2020. The official release from the IRS can be found by clicking here.</p> <p>The State of Nebraska is providing this same income tax relief to state income taxpayers. 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. Nebraskans who are able to pay earlier are encouraged to do so to help the State manage its cash flow.</p> <p>For Nebraskans affected by the COVID-19 pandemic in ways that impair their ability to comply with their state tax obligations for taxes administered by the Nebraska Department of Revenue, the Tax</p>	

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		<p>Commissioner may grant penalty or interest relief depending on individual circumstances. To request relief, please complete and mail a <u>Request for Abatement of Penalty, Form 21</u>, or <u>Request for Abatement of Interest, Form 21A</u>, with an explanation of how you were impacted.”</p> <p>Executive Order No. 20-06 (3/19/20) CORONAVIRUS- RELIEF FOR RESTAURANT & BAR OPERATIONS (3/19/20)</p>	
Nevada	<p>(DOR fully closed)</p> <p>(Note: The state does not impose a personal income tax.)</p>		<p>Nevada Department of Revenue fully closed. Announcement (3/16/20): “Department of Taxation closed. Governor Sisolak has directed that all state agencies close state offices to the public as soon as possible. The Department of Taxation will be following suit and closing all our offices, Carson City, Reno, Henderson and Las Vegas, to the public at 5:00PM today, March 16, 2020. All taxpayers are advised to file and pay their taxes through the online portal, mail or via drop box at the Taxation offices. Again, all Taxation offices will be closed to the public.</p> <p>It is anticipated that mail and lock box services will be still available with potential interruptions. More guidance will be forth coming on this topic.</p> <p>The important work that the Department does, funds vital services to the state and local governments, there are essential functions of the Department and this does not mean that we stop our important work. The employees of the Department will also be assisting all taxpayers with any questions or concerns they may have. Many of our employees have the ability to work from home and will continue to do so during this difficult time.</p> <p>Many taxpayer questions can be answered on the Departments FAQs page at: https://tax.nv.gov/FAQs/About_Taxes_FAQs/.</p>

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			<p>Please direct any additional questions you may have to the Call Center at (866) 962-3707. Specific taxpayer questions should be sent to CV19@tax.state.nv.us. PLEASE NOTE IN THE SUBJECT LINE “TAXPAYER QUESTION” TO ENSURE YOUR EMAIL WILL BE SENT TO THE APPROPRIATE AUTHORITY. We appreciate your flexibility as this situation remains fluid.”</p>
<p>New Hampshire</p>	<p>NH DRA Technical Information Release (TIR 2020-001) (3/20/20)</p> <p>NH DRA Press Release (3/30/20)</p> <p>NH DRA Website Announcement (3/23/20)</p> <p>(June 15 - DRA will offer additional relief from applicable interest and penalties for certain qualifying Business Tax and Interest & Dividends Tax taxpayers impacted by the COVID-19 pandemic who 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. This relief is available for any Business Tax or Interest & Dividends Tax return or extension payment due on April 15, 2020 as well as any Business Tax or Interest & Dividends Tax quarterly estimated tax payment due on April 15, 2020. Interest and penalties will accrue without any relief on such payments that are not satisfied as of June 16, 2020. Taxpayers that qualify for this additional relief may still take advantage of the automatic 7-month extension of the time to file</p>	<p>NH DRA Technical Information Release (TIR 2020-001) (3/20/20)</p> <p>“COVID-19 Pandemic Relief for Business Tax and Interest & Dividends Tax</p> <p>In response to conditions caused by the COVID-19 pandemic, the New Hampshire Department of Revenue Administration (DRA) will grant relief to all Business Tax (Business Profits Tax and Business Enterprise Tax) and Interest & Dividends Tax taxpayers concerning New Hampshire’s automatic 7-month filing extension and the estimated tax payment safe harbor (Section A). The DRA will also offer additional return filing and payment due date relief for certain taxpayers that qualify (Section B).</p> <p>SECTION A Relief for All Business Tax and Interest & Dividends Tax Taxpayers Impacted by the COVID-19 Pandemic The deadline to file or pay the Business Tax or Interest & Dividends Tax for tax year 2019 remains unchanged, except for certain qualifying taxpayers as provided in Section B. Tax year 2019 Business Tax and Interest & Dividends Tax returns and any payments due for calendar year taxpayers continue to be due on April 15, 2020. Additionally, first quarter estimate payments for tax year 2020 calendar year Business Tax and Interest & Dividends Tax taxpayers are also due on April 15, 2020. Under current law, taxpayers who have paid their tax in full by the return due date are entitled to an automatic 7-month extension of the time to file the New Hampshire Business Tax or Interest & Dividends Tax return. The automatic 7-month extension allows the taxpayer to defer filing of their return for up to 7 months from the original return due date without incurring the failure to file penalty. However, if a taxpayer ultimately determines that they owe additional tax when they file their return under the extended due date, interest and penalties still apply.</p> <p>In order to provide relief to taxpayers required to file returns on April 15, 2020 who are unable to accurately calculate their tax year 2019 liability for purposes of qualifying for the automatic 7month</p>	<p>New Hampshire filed suit in the U.S. Supreme Court against Massachusetts’ taxation of remote workers. The suit seeks a declaration that Massachusetts' tax rule is unconstitutional, an injunction barring enforcement and taxpayer refunds, plus interest.</p> <p>NHSCPA is working with the Governor’s office, legislature, and DOR on trying to get a filing and payment extension and interest and penalty relief. (3/24/20)</p>

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	<p>their 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. 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. Relief is available for certain BPT, BET and I&D taxpayers who are impacted by the COVID-19 pandemic and unable to pay the amount due on April 15, 2020. Those qualifying taxpayers will have until June 15, 2020 to remit payment without typical penalties and interest. This extended due date is in addition to the expansion of the qualifications for the automatic extension and the estimate payment safe harbor. Taxpayers who qualify for this specific relief are Business Tax taxpayers who owed \$50,000 or less in taxes (total BPT and BET tax liability) for tax year 2018 and I&D taxpayers who owed \$10,000 or less in taxes for tax year 2018. BPT, BET and I&D taxpayers who have paid at least the amount they owed for the 2018 tax year by April 15, 2020, will not be subject to any penalties or interest, so long as they file their returns and pay tax year 2019 in full within the automatic seven-month extension, by November 15, 2020. Existing safe harbors will be expanded to allow for no penalties due to the underpayment of estimates if 2020 quarterly payments total 100 percent</p>	<p>extension due to the current COVID-19 pandemic, the DRA will not assess any applicable interest or penalties against taxpayers who file their returns and pay any remaining balance due within the automatic 7-month extension, if by April 15, 2020 they have paid an amount no less than their total tax year 2018 tax liability.</p> <p>If your tax is paid in full as of the April 15, 2020 due date, you are not required to file an extension form with the DRA; the extension is granted automatically. If a taxpayer needs to make an additional payment to the DRA in order to qualify for the return filing extension, they may do so by making a payment electronically on the e-File section of the DRA website, or by filing the one-page Form BT-EXT for Business Tax or Form DP-59-A for Interest & Dividends Tax, accompanied by the payment by April 15, 2020. As stated above, taxpayers will qualify for this extension of time to file returns due on April 15, 2020, if by April 15, 2020 they have paid an amount equal to at least either their tax year 2018 total tax liability or tax year 2019 total tax liability.</p> <p>Additionally, Business Tax and Interest & Dividends Tax taxpayers whose yearly liability exceeds certain thresholds are required to make quarterly estimated tax payments for the current tax year beginning on April 15, 2020. For calendar year Business Tax taxpayers, tax year 2020 quarterly estimate payments are due on April 15, June 15, September 15, and December 15 of 2020, with at least 25% due in each quarter. For Interest & Dividends Tax taxpayers, tax year 2020 quarterly estimate payments are due on April 15, June 15, and September 15 of 2020, and January 15 of 2021, with at least 25% due in each quarter. The failure to make estimated tax payments in the appropriate amount would normally result in the application of underpayment penalties. A statutory safe harbor for penalty relief exists so long as the taxpayer pays 100% of their prior year liability via four quarterly estimated tax payments. Calendar year taxpayers impacted by the COVID-19 pandemic who make their tax year 2020 estimated tax payments in at least the amount of their tax year 2018 total tax liability, or their tax year 2019 total tax liability, will not incur any underpayment of estimated tax penalties if their 2020 liability ultimately exceeds the estimated payments made. 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>	

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	<p>of what was owed in tax year 2018, with at least 25 percent due in each quarter. Taxpayers may also elect to continue using existing acceptable methods to calculate their quarterly estimated payments, such as annualizing their income or using their tax year 2019 liability, if known.)</p>	<p>SECTION B Additional Relief for Certain Qualifying Business Tax and Interest & Dividends Tax Taxpayers</p> <p>The DRA will offer additional relief from applicable interest and penalties for certain qualifying Business Tax and Interest & Dividends Tax taxpayers impacted by the COVID-19 pandemic who 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. This relief is available for any Business Tax or Interest & Dividends Tax return or extension payment due on April 15, 2020 as well as any Business Tax or Interest & Dividends Tax quarterly estimated tax payment due on April 15, 2020. 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 7month extension of the time to file their 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. 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> <p>A taxpayer shall qualify for this additional payment relief as follows:</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 relief described in this Technical Information Release applies only to calendar year Business Tax and Interest & Dividends Tax taxpayers with April 15, 2020 due dates. In light of rapidly changing circumstances, the DRA may issue further or clarifying guidance at a later date. Additional information is available by contacting Taxpayer Services at (603) 230-5920.</p> <p>Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the N.H.</p>	

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		<p>Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301 or by contacting them at (603) 230-5920.”</p> <p>NH DRA Press Release (3/30/20)</p> <p>“NH Department of Revenue Offers Relief for Business, Interest & Dividends Taxes Relief allows 98% of taxpayers to file and pay for tax year 2019 by June 15th without penalties or interest; Safe harbors created to ease complications associated with federal tax day extension</p> <p>In response to conditions caused by the COVID-19 pandemic, the New Hampshire Department of Revenue Administration (NH DRA) will grant automatic relief to Business Profits Tax (BPT), Business Enterprise Tax (BET) and Interest & Dividends Tax (I&D) taxpayers in the form of payment relief and expansion of automatic filing extensions and penalty safe harbors. Details of the relief are outlined in a Technical Information Release issued by NH DRA on March 30, which can be viewed at www.revenue.nh.gov/tirs/documents/2020001.pdf.</p> <p>What is the payment relief and who qualifies? Relief is available for certain BPT, BET and I&D taxpayers who are impacted by the COVID-19 pandemic and unable to pay the amount due on April 15, 2020. Those qualifying taxpayers will have until June 15, 2020 to remit payment without typical penalties and interest. This extended due date is in addition to the expansion of the qualifications for the automatic extension and the estimate payment safe harbor. Taxpayers who qualify for this specific relief are Business Tax taxpayers who owed \$50,000 or less in taxes (total BPT and BET tax liability) for tax year 2018 and I&D taxpayers who owed \$10,000 or less in taxes for tax year 2018. These thresholds account for 98 percent of all BPT, BET and I&D taxpayers.</p> <p>What do I need to pay on April 15th (or June 15th, if applicable) to qualify for extensions and safe harbors? Filing Extension Under current law, if 2019 BPT, BET, and I&D taxes were paid in full by April 15th, taxpayers are entitled to an automatic seven-month extension to file their return without incurring a failure to file penalty. Since the IRS extended the federal tax filing deadline for tax year 2019 to July 15, 2020, BPT, BET and I&D taxpayers may have trouble accurately calculating the final amount of taxes owed to New Hampshire, meaning they may not have paid in full by April 15th,</p>	

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		<p>deeming them ineligible for the traditional automatic seven-month filing extension.</p> <p>To provide relief for those faced with this scenario, BPT, BET and I&D taxpayers who have paid at least the amount they owed for the 2018 tax year by April 15, 2020, will not be subject to any penalties or interest, so long as they file their returns and pay tax year 2019 in full within the automatic seven-month extension, by November 15, 2020.</p> <p>Estimate Safe Harbor</p> <p>Tax year 2020 quarterly estimated tax payments are also due on April 15, 2020 for BPT, BET, and I&D Taxpayers. Normally, a failure to make quarterly estimated tax payments in the appropriate amount would result in underpayment penalties at the time the return is filed. Existing safe harbors will be expanded to allow for no penalties due to the underpayment of estimates if 2020 quarterly payments total 100 percent of what was owed in tax year 2018, with at least 25 percent due in each quarter. Taxpayers may also elect to continue using existing acceptable methods to calculate their quarterly estimated payments, such as annualizing their income or using their tax year 2019 liability, if known.</p> <p>What does it mean when the payment relief is combined with the extensions and safe harbors?</p> <p>The chart below breaks down the deadlines and thresholds under NHDRA's COVID-19 relief program.</p> <p>BPT and BET Taxes</p> <p>2020 Estimates</p> <p>Based on quarterly payments of 2018 or 2019 taxes</p> <p>2019 Return or Extension Payment</p> <p>Based on 100% of 2018 or 2019 taxes owed</p> <p>Return Filing Due on Extension</p> <p>2018 taxes owed less than or equal to \$50,000</p> <p>1st Quarter – June 15</p> <p>2nd Quarter – June 15</p> <p>June 15</p> <p>November 15</p> <p>2018 taxes owed greater than \$50,000</p> <p>1st Quarter – April 15</p> <p>2nd Quarter – June 15</p> <p>April 15 November 15</p> <p>I&D Tax</p> <p>2020 Estimates</p> <p>Based on quarterly payments of 2018 or 2019 taxes</p> <p>2019 Return or Extension Payment</p>	

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		<p>Based on 100% of 2018 or 2019 taxes owed Return Filing Due on Extension 2018 taxes owed less than or equal to \$10,000 1st Quarter – June 15 2nd Quarter – June 15 June 15 November 15</p> <p>2018 taxes owed greater than \$10,000 1st Quarter – April 15 2nd Quarter – June 15 April 15 November 15</p> <p>“This relief expands the circumstances typically required for taxpayers to qualify for an automatic filing extension, and protects taxpayers from penalties and interest they may have otherwise faced from complications associated with the July 15 federal due date,” said NHDRA Commissioner Lindsey Stepp. “We sympathize with taxpayers during this uncertain time and anticipate this relief will help put them at ease as we all continue to navigate this rapidly changing situation.”</p> <p>NHDRA’s Taxpayer Services Division is available to answer all filing questions. Contact the Taxpayer Services Division by phone at (603) 230-5000 (select option 2), Monday through Friday, 8:00 am to 4:30 pm. Although extra staff will be on standby to assist with taxpayer inquiries, taxpayers could experience longer than usual wait times on phones.</p> <p>About the New Hampshire Department of Revenue Administration The New Hampshire Department of Revenue Administration (NHDRA) is responsible for fairly and efficiently administering the tax laws of the State of New Hampshire. NHDRA collects approximately 80% of New Hampshire’s general taxes. During Fiscal Year 2019, NHDRA collected \$2.15 billion in taxes, most of which went to the New Hampshire General Fund and Education Trust Fund. NHDRA also provides assistance to municipalities in budgeting, finance and real estate appraisal.</p> <p>NHDRA administers and collects the following taxes at the state level: Business Enterprise Tax, Business Profits Tax, Communications Services Tax, Interest and Dividends Tax, Meals and Rooms Tax, Medicaid Enhancement Tax, Nursing Facility Quality Assessment, Tobacco Tax, Taxation of Railroads, Utility Property Tax, Real Estate Transfer Tax; and the following taxes at the local level: Property Tax, Excavation Tax, Timber Tax. To learn more about NHDRA, please visit www.revenue.nh.gov.”</p>	

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		<p>NH DRA Website announcement (3/30/20)</p> <p>“NH DRA Offers Relief for Business, Interest & Dividends Taxes March 30, 2020 In response to conditions caused by the COVID-19 pandemic, NHDRA will grant automatic relief to Business Tax and Interest & Dividends Tax taxpayers in the form of payment relief and expansion of automatic filing extensions and penalty safe harbors. Details of the relief are outlined in a Technical Information Release 2020-001.”</p> <p>PRIOR NH DRA Website Announcement (3/23/20)</p> <p>“April Tax Deadlines March 23, 2020 At this time, the state of New Hampshire has not extended the deadline to file or pay the Business Tax (Business Profits Tax and Business Enterprise Tax), Interest & Dividends Tax, Meals & Rentals Tax, or any other tax administered by the New Hampshire Department of Revenue Administration (DRA).</p> <p>Tax Year 2019 Business Tax and Interest & Dividends Tax Returns are due on April 15, 2020. Taxpayers who have paid their tax in full by the return due date are entitled to an automatic 7-month extension of the time to file your New Hampshire Business Tax or Interest & Dividends Tax return. No extension form is required.</p> <p>First quarter estimate payments for calendar year Business Tax and Interest & Dividends taxpayers are also due on April 15, 2020.</p> <p>Meals & Rentals Tax returns and payments for the month of March are also due on April 15, 2020.</p> <p>The DRA continues to monitor the situation and will communicate any changes to New Hampshire’s tax filing or payment deadlines on our website.”</p>	
New Jersey	<p>NOTICE on Sales Tax and Surcharges for COVID-19 Precautions (7/24/20)</p> <p>NJ DOT Telecommuter COVID-19 Employer and Employee FAQ (5/6/20 updated, originally 3/31/20)</p>	<p>NOTICE on Sales Tax and Surcharges for COVID-19 Precautions (7/24/20)</p> <p>Sales Tax and Surcharges for COVID-19 Precautions Some businesses have begun to include a surcharge for COVID-19 precaution and prevention costs (e.g., COVID-19 Fee, Coronavirus Fee, PPE Fee, Sanitation Fee, Cleaning Fee, etc.) on customers' invoices.</p>	<p>Personal Protective Equipment: New Jersey S.B. 3015 would, according to the statement accompanying the measure, provide corporation business tax and gross income tax credits to taxpayers that make investments and create or retain jobs involved in the manufacturing of personal protective equipment in a qualified</p>

<p>NJ DOT website on due dates (4/15/20)</p> <p>Governor signed SB 2338 on 4/14/20 to extend the 4/15/20 deadline to 7/15/20.</p> <p>NJ Society of CPAs Update – (4/14/20)</p> <p>Governor Press Release (4/13/20)</p> <p>NJ Society of CPAs Update on bill passed extending to 7/15 personal and corporate taxes and Governor to sign it on April 14. (4/13/20)</p> <p>NJ Society of CPAs update on tax extension legislation (4/13/20)</p> <p>NJ Governor Press Release on filing extension to July 15 (4/1/20)</p> <p>NJ Division of Taxation webpage (bottom), 3/30/20</p> <p>(July 15 – NJ - extends the filing deadline for all New Jersey Corporate Business Tax and Individual Gross Income Tax Returns to July 15 for GIT and CBT filers. The legislation extends: 2019 gross income tax returns and payments, including trusts, 2019 corporate business tax returns and payments, first quarter 2020 GIT/CBT estimated tax payments, first quarter 1041 estimates, partnership returns and payments, and partnership filing fees and licensed professional fees. Penalties and interest will not be imposed on</p>	<p>Determining if the surcharge to cover COVID-19 costs, such as masks, gloves, and cleaning supplies, is subject to Sales Tax depends on whether the service provided or the product sold by a business is taxable.</p> <p>The definition of "sales price," which is set forth at N.J.S.A. 54:32B-2(oo)(1) states that:</p> <ol style="list-style-type: none"> 1. (1) Sales price is the measure subject to Sales Tax and means the total amount of consideration, including cash, credit, property, and services, for which personal property or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for the following: <ul style="list-style-type: none"> ○ (A) The seller's cost of the property sold; ○ (B) The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;... <p>A separately stated surcharge, regardless of what it is called, to cover the cost of COVID-19 precautions is an expense that a seller incurs in order to perform a service or sell a product. As the surcharge is part of the sales price, the taxability of a COVID-19 precautions surcharge depends on the taxability of the service provided or the product sold. Thus, if a service or product a business is offering is not subject to Sales Tax, then the COVID-19-related surcharge is also not subject to tax. If the transaction is for a service or product that is subject to Sales Tax, then the COVID-19-related surcharge is subject to tax.</p> <p>Examples:</p> <ul style="list-style-type: none"> • A restaurant adds a "COVID-19 Fee" to a customer's bill for meals and beverages to cover the costs of personal protective equipment and sanitation supplies used by employees. When this expense is passed along to the customer, it becomes part of the sales price, regardless of whether it is included in a lump-sum charge for the product or as an itemized surcharge because it is part of the restaurant's overhead cost. Therefore, since the meals and beverages are taxable, the COVID-19 Fee is also taxable. • A hair salon adds a "Coronavirus Fee" to a customer's bill for a haircut and color services to cover the costs of personal protective equipment and sanitation supplies used by employees. When this expense is passed along to the customer, it becomes part of the sales price, regardless of whether it is included in a lump-sum charge for the sale or separately itemized to the customer, because it is part of the hair salon's overhead cost. Therefore, since the haircut and color services 	<p>facility in New Jersey. The bill passed the Senate, was received in the Assembly, and referred to Assembly Appropriations Committee on November 16.</p> <p>A bill (S3064) was introduced that requires the state treasurer report to the Legislature within six months on:</p> <ul style="list-style-type: none"> • An estimate of tax credits given for taxes paid to New York by New Jersey residents from 2011 to 2020 • Steps already taken and possible actions to take to keep the tax dollars in New Jersey • An estimate of workers' potential tax savings if they were to pay New Jersey taxes • Any case law or statutory obstacles that exist • How similar taxing relationships are resolved elsewhere. (11/6/20) <p>Sen. Declan O'Scanlon, R-Monmouth, urged Gov. Phil Murphy's administration to consider filing amicus briefs in support of New Hampshire, which filed suit in the U.S. Supreme Court against Massachusetts' taxation of remote workers.</p> <p>The suit seeks a declaration that Massachusetts' tax rule is unconstitutional, an injunction barring enforcement and taxpayer refunds, plus interest.</p> <p>A.B. 4809, enacted 11/4/20, a technical correction bill intended to address issues arising from the State's move to a combined reporting regime. Among other things, the bill amends N.J. Rev. Stat. § 54:10A-15 (annual tax payable; manner of payment) of the Corporation Business Tax Act to provide that, for privilege periods ending on and after July 31, 2020, the due date of the New Jersey return will be 30 days after the original due date for filing the taxpayer's federal corporate income tax return. On November 4, New Jersey Governor Phil Murphy (D) signed the CBT technical</p>
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	<p>the balance of 2019 income tax due between the original due date and July 15. The following have NOT been extended: second quarter 2020 estimated tax payments, sales and use tax filings and remittances, payroll tax remittances, and inheritance taxes. The Division of Taxation will accept images of signatures (scanned or photographed) and digital signatures on documents related to the determination or collection of tax liability. In addition, the Division of Taxation will allow Division employees to accept documents via email and to transmit documents to taxpayers established through secured messaging systems. A separately stated surcharge, regardless of what it is called, to cover the cost of COVID-19 precautions is an expense that a seller incurs in order to perform a service or sell a product. As the surcharge is part of the sales price, the taxability of a COVID-19 precautions surcharge depends on the taxability of the service provided or the product sold. Thus, if a service or product a business is offering is not subject to Sales Tax, then the COVID-19-related surcharge is also not subject to tax. If the transaction is for a service or product that is subject to Sales Tax, then the COVID-19-related surcharge is subject to tax.</p> <p><i>(The Division will temporarily waive the impact of the legal threshold which treats the presence of employees working from their homes in New Jersey as sufficient</i></p>	<p>are not subject to Sales Tax, the Coronavirus Fee is also not subject to tax.</p> <ul style="list-style-type: none"> A dentist office adds a “PPE Fee” to a patient’s bill to cover the costs of personal protective equipment used by employees. When this expense is passed along to the customer, it becomes part of the sales price, regardless of whether it is included in a lump-sum charge for the product or as an itemized surcharge because it is part of the dentist office’s overhead cost. Therefore, since the dental service is not taxable, the PPE Fee is also not taxable.” (7/24/20) <p>NJ - S.B. 2690, introduced July 9, prohibits the imposition of the corporation business tax on foreign (out-of-State) corporations whose only contact with the State is the employment of a State resident who is temporarily working remotely from the State resident’s domicile due to a public health emergency (as defined therein). (7/15/20)</p> <p>Telecommuter COVID-19 Employer and Employee FAQ (5/6/20 updated, originally 3/31/20)</p> <p>“As our Federal and State governments continue to react to the COVID-19 pandemic in real-time with a primary focus on limiting travel, large gatherings and the movement of our citizens, many businesses are executing contingency plans which require their employees to work remotely where possible. The reassignment of work locations and/or the displacement of workers due to health safety precautions raises many employer and employee concerns.</p> <p>Sales Tax Does an out-of-State seller have to register and collect New Jersey Sales Tax if the seller's employees are working from home in New Jersey as a result of the COVID-19 pandemic? As a result of the COVID-19 pandemic, several employees have been required to work from their New Jersey home. 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 economic thresholds the Division will not consider the out-of-State seller to have nexus for Sales Tax purposes during this time period.</p> <p>Employer Withholding Tax Does the Division plan to issue any written guidance to employers in your state regarding how to source the wages of their employees</p>	<p>corrections bill (A-4809/S-3007) extending the New Jersey CBT return deadline by 30 days after the federal corporate income tax return.</p> <p>Governor signed SB 2338 on 4/14/20 to extend the 4/15/20 deadline to 7/15/20.</p> <p>NJ Society of CPAs Update – (4/14/20) New Jersey Extends Most Tax Deadlines, Here’s the List April 14, 2020</p> <p>Governor Murphy has signed legislation to extend the April 15 personal income tax and corporate business tax filing and payment deadlines to July 15.</p> <p>The New Jersey Division of Taxation has published a comprehensive list of return due dates. Here are some highlights:</p> <p>What’s been extended:</p> <ul style="list-style-type: none"> 2019 gross income tax returns and payments, including trusts 2019 corporate business tax returns and payments First quarter 2020 GIT/CBT estimated tax payments First quarter 1041 estimates Partnership returns and payments Partnership filing fees and licensed professional fees <p>Penalties and interest will not be imposed on the balance of 2019 income tax due between the original due date and July 15.</p> <p>What has NOT been extended:</p> <ul style="list-style-type: none"> Second quarter 2020 estimated tax payments (NJSCPA continues to advocate for second quarter estimated tax payments to be extended to July 15 to match the federal extension.) Sales and use tax filings and remittances Payroll tax remittances (including those imposed by the New Jersey

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	<p><i>nexus for out-of-state corporations. In the event that employees are working from home solely as a 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. 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.)</i></p>	<p>who regularly work in your state but who are (or will be) telecommuting from an out-of-state home office or who are (or will be) temporarily relocated at an out-of-state employer location? Does the answer differ if the temporary relocation is to another office of the employer or the employee's home office?</p> <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>Would the Division advise employers in your state to not change the current work state set-up for employees in their payroll systems who are now telecommuting or are temporarily relocated at an out-of-state employer location?</p> <p>The Division would not require employers to make that change for this temporary situation. However, employers must consider their unique circumstances and make that decision.</p> <p>If the answer to the above is yes, will the Division waive under-withheld tax, penalties, and/or interest for employers for this period if examined by the Division at a later date?</p> <p>Relief may be granted on a case by case basis if circumstances warrant.</p> <p>Will the Division permit extensions for the filing of employment tax returns and deposits or relief from interest and penalties (like the California Employment Development Division did in its guidance issued on March 9, 2020)?</p> <p>There is currently no extension of time granted for withholding tax payments.</p> <p>The Division is not aware of any extensions granted for employment tax returns at this time. However, the Department of Labor administers this program.</p> <p>Does the Division plan to alter its audit enforcement approach for telecommuters for calendar year 2020 as a result of widespread telecommuting arrangements being instituted by employers to reduce the further spread of the virus?</p> <p>The Division does not intend to change its audit program at this time. The Division's current audit program already includes the review of sourcing of income.</p>	<p>Department of Labor and Workforce Development</p> <ul style="list-style-type: none"> • Inheritance taxes <p>The Division of Taxation will accept images of signatures (scanned or photographed) and digital signatures on documents related to the determination or collection of tax liability. In addition, the Division of Taxation will allow Division employees to accept documents via email and to transmit documents to taxpayers established through secured messaging systems. Please continue to check the Division of Taxation COVID-19 page.</p> <p>NJ Society of CPAs Update on bill passed extending to 7/15 personal and corporate taxes and Governor signed it on April 14. (4/13/20)</p> <p>NJ Society of CPAs update on tax extension legislation (4/13/20)</p> <p>NJSCPA Press Release on tax filing extension questions (4/6/20)</p> <p>"Update on New Jersey Tax Filing Extension Questions" April 6, 2020</p> <p>On April 1, Governor Murphy, Senate President Sweeney and Assembly Speaker Coughlin issued a joint statement announcing that New Jersey's income tax filing deadline and corporation business tax filing deadline would be extended from April 15 to July 15. That April 1 statement, as well as the original tax filing extension legislation (A-3841/S-2300, SB2338), which has not been signed by the Governor, covered only personal income tax and CBT, leaving many unanswered questions around the extension of payment deadlines, abatement of penalties and interest, first and second quarter estimated payments, sales tax filings, estates and trusts, and more.</p>

		<p>Personal Income Tax</p> <p>Will the Division grant due date extensions for the filing of personal income tax returns and tax remittances or relief from interest and penalties related to the 2019 tax year?</p> <p>In order to maintain consistency with the federal income tax extension, the Governor, Senate President and Assembly Speaker announced they will work to extend the due date to file and make payment until July 15th. Please check back with the Division’s website for updates and specific information as it becomes available.</p> <p>Will the Division permit the individual employees to reconcile their 2020 nonresident income allocation on their 2020 state individual income tax returns if employers maintain their existing work state data in their payroll systems?</p> <p>Taxpayers may use a different allocation if warranted. The Division may request supporting documentation for the allocation.</p> <p>If the answer to the above is yes, will the Division waive applicable penalties and/or interest for individual taxpayers for this period upon the filing of their 2020 tax returns and/or if examined at a later date?</p> <p>The Division is unable to waive interest as it is mandated by <u>N.J.S.A. 54A:9-5</u>. Relief from applicable penalties may be granted on a case by case basis if circumstances warrant.</p> <p>Does the Division plan to issue any written guidance to individual taxpayers regarding how to source their wages for individual income tax purposes if they are performing services as a telecommuter or as a worker temporarily relocated to an out-of-state employer location?</p> <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 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.” (5/6/20 updated, 3/31/20 originally)</p> <p>NJSCPA continues to advocate for second quarter estimated tax payments to be extended to July 15 to match the federal extension. (4/16/20)</p> <p>NJ DOT website on due dates (4/15/20)</p> <p>“2019 Return Due Dates</p>	<p>In our conversations with the Governor’s office, legislative leaders and the Division of Taxation, the NJCPA has learned that legislation is necessary to put a comprehensive solution into play. Legislators and the Governor’s office are currently working on that legislative solution.</p> <p>Over the weekend, the NJCPA State Tax Task Force and Society staff developed a set of recommendations that were provided to legislative leaders and the Governor’s office.</p> <p>With the April 15 deadline looming, it’s likely that legislation will be introduced in a few days, but an exact timeline remains unclear. The legislation will have to be approved by the Assembly and Senate and signed by the Governor. Guidance would then be published by the Treasury Department.</p> <p>Per an April 6 NJ Spotlight article: “Any delay that lasts beyond April 15 would force the Murphy administration to take some sort of executive action to ensure that tax payments to the state can still be put off, or at least to make sure no penalties or interest will be charged to those who wait until July 15 to file.”</p> <p>The NJCPA will remain in contact with lawmakers and officials at the Division and provide updates to members.”</p> <p>NJSCPA Press Release on Extension to July 15 (4/1/20)</p> <p>New Jersey Extends Tax Deadline to July 15 April 1, 2020</p> <p>This morning, Governor Murphy, Senate President Sweeney and Assembly Speaker Coughlin issued a joint statement announcing the New Jersey’s tax filing deadline is extended from April 15 to July 15 and the state fiscal year will be extended to September 30.</p>
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		<p>On April 14, 2020 Governor Murphy signed into law the “COVID-19 Fiscal Mitigation Act” (S-2338/A-3918) that extends the due date for certain taxpayers to file and make payments originally due on April 15, 2020 to July 15, 2020.</p> <p>Individual Gross Income Tax, Partnership, and Corporation Business Tax calendar year filers now have until July 15th to file and pay these taxes, including 1st quarter estimated tax payments.</p> <p>Penalties and interest will not be imposed on the balance of 2019 income tax due between the original due date and July 15.</p> <p>All other returns and payments are due on their original due date (including 2nd quarter estimated tax payments For calendar year filers). This page was last updated on Wednesday, April 15, 2020.</p> <p>Trust Fund Taxes Taxes collected by a business and held in "trust" for the State. When collected, trust fund taxes are not the property of a business and should not be used for the business’ own use. A business simply remits these funds, collected from a consumer or withheld for an employee, to New Jersey. Since the business would have already collected or withheld these amounts there will be no extension granted.</p> <ul style="list-style-type: none"> • Annual Returns (Individual) • Annual Returns (Corporation & Partnership) • Trust Fund Taxes • Non-Trust Fund Taxes <table border="1" data-bbox="716 906 1486 1515"> <thead> <tr> <th colspan="2" data-bbox="716 906 936 971">Individual Income Tax</th> <th colspan="4" data-bbox="936 906 1486 971">Due Date</th> </tr> <tr> <th data-bbox="716 971 821 1040">Return Number</th> <th data-bbox="821 971 936 1040">Return Name</th> <th data-bbox="936 971 1041 1040">April</th> <th data-bbox="1041 971 1146 1040">May</th> <th data-bbox="1146 971 1251 1040">June</th> <th data-bbox="1251 971 1486 1040">July</th> </tr> </thead> <tbody> <tr> <td data-bbox="716 1040 821 1230">NJ-1040</td> <td data-bbox="821 1040 936 1230">Resident Individual Gross Income Tax Return</td> <td data-bbox="936 1040 1041 1230"></td> <td data-bbox="1041 1040 1146 1230"></td> <td data-bbox="1146 1040 1251 1230"></td> <td data-bbox="1251 1040 1486 1230">15</td> </tr> <tr> <td data-bbox="716 1230 821 1450">NJ-1040NR</td> <td data-bbox="821 1230 936 1450">Nonresident Individual Gross Income Tax return</td> <td data-bbox="936 1230 1041 1450"></td> <td data-bbox="1041 1230 1146 1450"></td> <td data-bbox="1146 1230 1251 1450"></td> <td data-bbox="1251 1230 1486 1450">15</td> </tr> <tr> <td data-bbox="716 1450 821 1515">NJ-1041</td> <td data-bbox="821 1450 936 1515">Fiduciary Return</td> <td data-bbox="936 1450 1041 1515"></td> <td data-bbox="1041 1450 1146 1515"></td> <td data-bbox="1146 1450 1251 1515"></td> <td data-bbox="1251 1450 1486 1515">15</td> </tr> </tbody> </table>	Individual Income Tax		Due Date				Return Number	Return Name	April	May	June	July	NJ-1040	Resident Individual Gross Income Tax Return				15	NJ-1040NR	Nonresident Individual Gross Income Tax return				15	NJ-1041	Fiduciary Return				15	<p>This outcome comes after two weeks of tireless efforts by NJCPA staff, members and our friends in the Governor’s office and legislature. NJCPA members, your voices were heard. Good news has been in short supply the last few weeks. We hope that this announcement will provide CPAs and taxpayers with some much needed relief.</p> <p>We know questions still remain regarding quarterly payments and other issues. We will work to get additional guidance to share with members.</p> <p>Here is the official statement issued this morning by Governor Phil Murphy, Senate President Sweeney and Assembly Speaker Coughlin: “‘The ongoing COVID-19 pandemic has caused hardships, financial strain, and disruptions for many New Jerseyans and New Jersey businesses. As part of our response, we have reached agreement that the state income tax filing deadline and the corporation business tax filing deadline will be extended from April 15th to July 15th. “‘Additionally, as part of the whole-of-government effort that is going into fighting COVID-19, we have agreed that the state fiscal year should be extended to September 30th. This will allow the Administration and the Legislature to focus fully on leading New Jersey out of this crisis, and to allow for a robust, comprehensive, and well-informed budget process later in the year. “‘We are committed to working together to enact the necessary legislation and supplemental appropriations to accomplish these goals.” NJ DOT website: (4/1/20)</p> <p>Beginning on March 18th and continuing at least through April 17th, all walk-in services at Division of Taxation regional and Trenton offices will be closed to the public as a precaution to safeguard public health. We anticipate reopening on April 20th.</p>
Individual Income Tax		Due Date																															
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		<table border="1" data-bbox="716 168 1486 578"> <tr> <td data-bbox="716 168 821 321">NJ-1080C</td> <td data-bbox="821 168 936 321">Composite Nonresident Return</td> <td data-bbox="936 168 1052 321"></td> <td data-bbox="1052 168 1167 321"></td> <td data-bbox="1167 168 1283 321">15</td> <td data-bbox="1283 168 1377 321"></td> <td data-bbox="1377 168 1486 321"></td> </tr> <tr> <td data-bbox="716 321 821 451">NJ-1040ES</td> <td data-bbox="821 321 936 451">Estimated Payments (1st Quarter)</td> <td data-bbox="936 321 1052 451"></td> <td data-bbox="1052 321 1167 451"></td> <td data-bbox="1167 321 1283 451">15</td> <td data-bbox="1283 321 1377 451"></td> <td data-bbox="1377 321 1486 451"></td> </tr> <tr> <td data-bbox="716 451 821 578">NJ-1040ES</td> <td data-bbox="821 451 936 578">Estimated Payments (2nd Quarter)</td> <td data-bbox="936 451 1052 578"></td> <td data-bbox="1052 451 1167 578"></td> <td data-bbox="1167 451 1283 578">15</td> <td data-bbox="1283 451 1377 578"></td> <td data-bbox="1377 451 1486 578"></td> </tr> </table> <p data-bbox="716 578 1486 610">” (4/15/20)</p> <p data-bbox="716 643 1486 699">Governor signed SB 2338 on 4/14/20 to extend the 4/15/20 deadline to 7/15/20.</p> <p data-bbox="716 732 1486 764">Governor Press Release (4/13/20)</p> <p data-bbox="716 797 1486 854">“Governor Murphy Announces Intention to Sign Legislation Extending Tax Filing Deadline</p> <p data-bbox="716 854 1486 886">04/13/2020</p> <p data-bbox="716 886 1486 919">Bill Requires New Budget Proposal by August 25</p> <p data-bbox="716 919 1486 1040">Governor Phil Murphy today announced his intention to sign into law a bill extending New Jersey’s income and corporate tax filing deadline to July 15. The bill received final passage in the Legislature today and will be signed by the Governor tomorrow.</p> <p data-bbox="716 1040 1486 1195">“As we continue to battle the COVID-19 pandemic, it is imperative that we give both the state and our residents every opportunity to endure financially,” said Governor Murphy. “Pushing this deadline into the summer will give us additional time to combat the virus and get as many taxpayers as possible back on sound financial footing.”</p> <p data-bbox="716 1227 1486 1430">The Covid-19 Fiscal Mitigation Act, SB 2338, extends the deadline for both Gross Income Tax and Corporation Business Tax filings, aligning New Jersey with the new federal deadline announced late last month. Additionally, the bill extends State Fiscal Year 2020 to September 30, 2020. The bill also extends the deadline for the quarterly payment due this week to July 15. The second quarter payment will still be due on June 15.</p> <p data-bbox="716 1463 1486 1521">In addition to extending the filing deadline, the bill requires the State Treasurer to report by May 22, 2020 on the financial condition of the</p>	NJ-1080C	Composite Nonresident Return			15			NJ-1040ES	Estimated Payments (1st Quarter)			15			NJ-1040ES	Estimated Payments (2nd Quarter)			15			<p data-bbox="1514 196 2043 407">Our call center and email service is operating with reduced staff on a limited schedule Monday through Thursday, 9:00 a.m. to 4:00 p.m., closed Fridays. As a result, you may experience significant wait times or delays in response to telephone inquiries, emails or general correspondence.</p> <p data-bbox="1514 440 2043 561">You can file for free through the New Jersey Online Income Tax Filing System, download Income Tax forms or make payments from this website.</p> <p data-bbox="1514 586 2043 708">We apologize for any inconvenience this may cause you. We remain committed to continuing to provide the best service we can and we thank you for your patience.”</p> <p data-bbox="1514 756 2043 1057">Enacted legislation 4/1/20: NJ A 3841 passed in NJ House and NJ Senate on 3/20. It was been signed into law on 4/1/20. It would automatically extend time to file and pay (annual and quarterly) state gross income tax or corporation business tax returns (due on or before April 15) if the IRS and federal government extends filing or payment due date (or both) for federal returns. Press release (3/16/20)</p>
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		<p>budget for Fiscal Years 2020 and 2021 and requires that by August 25, the Governor will submit a revised budget proposal for Fiscal Year 2021....” (4/13/20)</p> <p>NJ Society of CPAs Update on bill passed extending to 7/15 personal and corporate taxes and Governor to sign it on April 14. (4/13/20)</p> <p>“New Jersey Extends Tax Deadlines, Here’s the List April 13, 2020 Today, the New Jersey Legislature passed a <u>bill</u> to extend the April 15 personal income tax and corporate business tax filing and payment deadlines to July 15. Governor Murphy has announced his intention to sign the bill tomorrow. The New Jersey Division of Taxation has published a comprehensive list of return due dates. Here are some highlights: What’s been extended:</p> <ul style="list-style-type: none"> • 2019 gross income tax returns and payments, including trusts • 2019 corporate business tax returns and payments • First quarter 2020 GIT/CBT estimated tax payments • First quarter 1041 estimates • Partnership returns and payments • Partnership filing fees and licensed professional fees <p>Penalties and interest will not be imposed on the balance of 2019 income tax due between the original due date and July 15. What has NOT been extended:</p> <ul style="list-style-type: none"> • Second quarter 2020 estimated tax payments • Sales and use tax filings and remittances • Payroll tax remittances (including those imposed by the New Jersey Department of Labor and Workforce Development) • Inheritance taxes <p>The Division of Taxation will accept images of signatures (scanned or photographed) and digital signatures on documents related to the determination or collection of tax liability. In addition, the Division of Taxation will allow Division employees to accept documents via email and to transmit documents to taxpayers established through secured messaging systems. Please continue to check the Division of Taxation COVID-19 page.</p> <p>NJ Society of CPAs update on tax extension legislation (4/13/20)</p> <p>“Tax Extension Legislation Passed by New Jersey Senate April 13, 2020</p>	

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		<p>Today, the New Jersey Senate passed a bill to extend the April 15 personal income tax and corporate business tax filing and payment deadlines to July 15.</p> <p>The NJCPA had advocated for broader relief that would grant extensions for all tax-related filing and payment deadlines and also urged the bill’s sponsors to modify the legislation to specifically clarify that first and second quarter estimated payments, pass-through entities and informational returns are included in the July 15 extension. The bill was passed without any such modifications. The Assembly is expected to pass the bill this afternoon, and Governor Murphy is expected to sign the bill tomorrow.</p> <p>What’s next? We’re working closely with the New Jersey Division of Taxation to get detailed guidance on exactly what is and isn’t extended to July 15. We will share that information as soon as we receive it.”</p> <p>NJ Governor Press Release on filing extension to July 15 (4/1/20)</p> <p>“Joint Statement by Governor Murphy, Senate President Sweeney, and Assembly Speaker Coughlin</p> <p>Governor Phil Murphy, Senate President Steve Sweeney and Assembly Speaker Craig Coughlin issued the following joint statement today on the tax filing deadline and the state budget timetable: “The ongoing COVID-19 pandemic has caused hardships, financial strain, and disruptions for many New Jerseyans and New Jersey businesses. As part of our response, we have reached agreement that the state income tax filing deadline and the corporation business tax filing deadline will be extended from April 15th to July 15th. “Additionally, as part of the whole-of-government effort that is going into fighting COVID-19, we have agreed that the state fiscal year should be extended to September 30th. This will allow the Administration and the Legislature to focus fully on leading New Jersey out of this crisis, and to allow for a robust, comprehensive, and well-informed budget process later in the year. “We are committed to working together to enact the necessary legislation and supplemental appropriations to accomplish these goals.”</p> <p>NOTE – the NJSCPA is working with the DOT to get confirmation and clarification on the below guidance.</p> <p>NJ DOT website on extended filing for individual gross income tax and corporate business tax (4/1/20)</p>	

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		<p style="text-align: center;">“COVID-19 RELATED Information</p> <p>Extension of due dates for Individual Gross Income Tax and Corporation Business Tax – In order to maintain consistency with the federal income tax extension, the Governor, Senate President and Assembly Speaker announced they will work to extend the due date to file and make payments for these taxes until July 15th. Please continue to check back at this website for updates and specific information as it becomes available....”</p> <p>No decision has been made yet on the filing and payment date change.” (3/31/20)</p> <p>“Murphy will ‘almost certainly’ announce state tax-filing extension but won’t say when A final decision is still pending, but it sounds like Gov. Phil Murphy may soon be granting New Jersey taxpayers a temporary reprieve from next month’s fast-approaching deadline to file state income taxes. Over a week ago, state lawmakers sent the governor bipartisan legislation that would put off the April 15 deadline for both filing state income taxes and making payments to settle any tax obligations they still owe, citing concerns about the ongoing novel coronavirus pandemic as a reason to provide more time this year. That’s something President Donald Trump’s administration has already done at the federal level as many Americans have lost their jobs or have faced other hardships caused by the pandemic. The new deadline for filing federal income taxes and making payments is July 15. But Murphy has yet to take similar action at the state level, sowing some confusion among taxpayers as the April 15 deadline — at least for state income taxes — draws nearer.</p> <p>“When a reporter asked Murphy about the issue on Thursday during the governor’s daily press briefing on the state’s ongoing response to the pandemic, Murphy said he will “almost certainly” be granting state taxpayers an extension. But he stopped short of saying how soon there will be an announcement, and exactly how long of a delay will be granted.” (per Article why.org, 3/29/20)</p> <p>NJ Division of Taxation webpage (bottom), 3/30/20 “3/30/20 - Tele-Commuting and Corporate Nexus - As a result of COVID-19 causing people to work from home as a matter of public</p>	

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		<p>health, safety, and welfare, the Division will temporarily waive the impact of the legal threshold within 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 homes in New Jersey as sufficient nexus for out-of-state corporations. In the event that employees are working from home solely as a 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.</p>	
New Mexico	<p>Modified enforcement extended through July 31 (7/2/20)</p> <p>Tax Relief for COVID-19: Extension of Time to File and Pay New Mexico Taxes 3/25/2020 Revised per IRS Notice 2020-18 and 6/30/20 Revised per HB-6 2020 Special Session (6/30/20)</p> <p>NM TRD Bulletin and Press Release on filing and payment extension (3/20/20)</p> <p>(July 15 – extend filing and payment for personal, fiduciary, and corporate income tax returns and withholding tax and payments due between April 15 and July 15 and withholding tax returns and payments due between March 25 and July 25 may be submitted without penalty by July 25, 2020. Waive late-filing and late-payment penalties. Not waive interest. Personal, fiduciary, and corporate income tax returns, return payments, and estimated payments, with a filing or payment due date of April 15th are postponed to July 15th, 2020. HB-6 allows for taxpayers who file their return by July 15th, 2020 to have until April 15, 2021 to pay the tax due in full without getting assessed late payment</p>	<p>Modified enforcement extended through July (the Department is extending some modifications to its collection and enforcement efforts through July 31) (7/2/20)</p> <p>“The Taxation and Revenue Department is extending some modifications to its collection and enforcement efforts through July 31. The modifications were originally announced March 30 to help taxpayers facing financial difficulty because of the public health emergency.</p> <p>The most severe collection activities, including new liens, seizures and injunctions, are now on hold through July 31.</p> <p>Other modified enforcement activities that will continue include:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Taxpayers on payment plans will be offered an additional deadline extension of 30 days, for a total of 90 days, and taxpayers will be encouraged to make good faith payments to prevent defaults. <input type="checkbox"/> Taxpayers undergoing field or desk audits will be offered the opportunity to request an extension or a waiver giving them more time to produce records. <input type="checkbox"/> A program that automatically garnishes state tax refunds for payment of federal tax debts remains suspended. <input type="checkbox"/> Potentially noncompliant taxpayers will be offered managed audits, a voluntary program that can result in a waiver of penalty and interest for 180 days. <p>Most regular enforcement and collection efforts will resume Aug. 1.</p> <p>Meanwhile, staff continues to prioritize review and approval of refund requests, business credits and abatements of taxes due, resolving tax protests and clearing identity verification questions on income tax refunds to ensure they are legitimate.</p> <p>“Combined with the penalty and interest relief enacted during the special legislative session, the State is offering taxpayers experiencing</p>	<p>Press Release (3/26/20)</p> <p>“MVD closes field offices statewide</p> <p>For the safety of the public and to help halt the spread of the COVID-19 virus, all MVD offices around the state will be closed effective immediately and until further notice.</p> <p>MVD offices have been open on an appointment-only basis since March 16. Appointments were only being scheduled on services that could not be obtained online. Previously scheduled appointments will be postponed, and MVD staff will be contacting affected customers.</p> <p>“We understand this will be difficult on customers and we will make every effort to assist customers with emergency needs throughout this closure. Keeping New Mexico safe must be everyone’s first priority right now,” said Taxation and Revenue Secretary Stephanie Schardin Clarke. “We are looking into what we can do to ensure that anyone whose license or vehicle registration expires through no fault of their own during the closure is not penalized.”</p> <p>Privately operated MVD businesses were ordered to close Tuesday along with other non-essential businesses.</p> <p>Many transactions can be conducted at mvdonline.com, including renewing vehicle registrations, renewing driver’s licenses (except</p>

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	<p>penalty or interest. Please note, failure to file a return by July 15th, 2020 will exclude the taxpayer from the penalty and interest relief through April 15, 2021. Withholding being reported and associated payments due between March 25th, 2020 and July 25th, 2020 may be submitted without penalty no later than July 25th, 2020. This return filing extension does not apply to gross receipts tax, governmental gross receipts tax, compensating tax, leased vehicle gross receipt receipts, leased vehicle surcharge (reported using CRS), or any other tax program that is not listed above. HB-6 allows for taxpayers who have filed their CRS returns timely, including the extension above for withholding and normal due dates for gross receipts tax and compensating tax that have been unable to pay timely to have until April 25th, 2021 to pay the tax due in full without getting assessed late payment penalty or interest. Please note, failure to file a return by the due date will exclude the taxpayer from the penalty and interest relief through April 25, 2021. There is an extension to pay property tax that was originally due between April 10, 2020 to May 10, 2020 by May 10, 2021 without being assessed penalty and interest. This bill also provides relief for health care providers, excluding hospitals licensed by the Department of Health, with an exemption for monies received by the federal government through payments pursuant to the federal Coronavirus Aid, Relief, and</p>	<p>financial strain many options to ease the burden,” said Taxation and Revenue Secretary Stephanie Schardin Clarke.</p> <p>District Offices are accepting appointments and can be contacted at the numbers.” (7/2/20)</p> <p>Tax Relief for COVID-19: Extension of Time to File and Pay New Mexico Taxes (includes an overview of the tax relief provided by H.B. 6) (Rev. July 8)</p> <p>Tax Relief for COVID-19: Extension of Time to File and Pay New Mexico Taxes 3/25/2020 Revised per IRS Notice 2020-18 and 6/30/20 Revised per HB-6 2020 Special Session (6/30/20)</p> <p>The New Mexico Taxation and Revenue Department (TRD) has announced that New Mexico taxpayers qualify for extended return and payment deadlines due to the Coronavirus Disease 2019 (COVID-19) pandemic (emergency declaration) by the Federal Government and the COVID-19 statewide public health emergency declaration (Executive Order 2020-004) by the Governor of New Mexico, Michelle Lujan Grisham. These extensions affect personal income tax, fiduciary income tax, corporate income tax, and withholding tax. This bulletin will also provide an overview of the tax relief provided by HB-6 which was passed during the 2020 special legislative session and signed into law by Governor Michelle Lujan Grisham on June 29, 2020.</p> <p>The New Mexico extensions and postponed due dates are as follows:</p> <ul style="list-style-type: none"> • Personal, fiduciary, and corporate income tax returns, return payments, and estimated payments, with a filing or payment due date of April 15th are postponed to July 15th, 2020. TRD will not assess penalty or interest if such tax due is paid in full no later than July 15th, 2020 due to the federal postponement. In addition, HB-6 allows for taxpayers who file their return by July 15th, 2020 to have until April 15, 2021 to pay the tax due in full without getting assessed late payment penalty or interest. Please note, failure to file a return by July 15th, 2020 will exclude the taxpayer from the penalty and interest relief through April 15, 2021. • Personal, fiduciary, and corporate income returns, return payments, and estimated payments due between April 16th and July 14th, 2020 may be submitted without penalty no later than July 15th, 2020. In addition, HB-6 allows for taxpayers who have filed their return by July 15th, 2020 to have until April 15, 2021 to pay the tax due in full without getting assessed late payment penalty or interest. Please note, failure to 	<p>for first-time Real ID licenses), updating insurance or address information, renewing disability placards, paying driving citations and more. To access online services, use the “online services” pull-down menu at mvdonline.com and choose “eservices”.</p> <p>The U.S. Department of Homeland Security this week postponed the requirement for Real ID credentials to board commercial aircraft or enter certain federal facilities until Oct. 1, 2021. That means New Mexicans who need a Real ID compliant license for federal purposes now have an extra year to obtain one.</p> <p>The MVD Call Center will remain operational and can be reached at - 1-888-683-4636.”</p> <p>PRIOR Press Release (3/17/20) - TRD district offices open by appointment only</p> <p>Press Release (3/15/20) - MVD offices to operate by appointment only.</p> <p>NM TRD Bulletin (Rev. 3/25/20)</p> <p>“All TRD district offices are currently open on an appointment-only basis as part of the State’s efforts to limit inperson contact in response to the COVID-19 public health emergency. Appointments at district offices can be made through the following numbers:</p> <p>Santa Fe District: 505-827-0920 Albuquerque District: 505-841-6262 Roswell District: 575-627-2900 Las Cruces District: 575-528-6140 Farmington District: 505-599-9701 Compliance Bureau: QRU – 505-470-3462</p> <p>ALBUQUERQUE Taxation and Revenue Department 5301 Central NE P.O. Box 8485 Albuquerque, NM 87198-8485</p>

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	<p>Economic Security Act of 2020 (CARES Act). Note, monies from the CARES Act are only taxable if they are monies received to cover the receipts of services or property sold that are normally taxable under the Gross Receipts and Compensating Tax Act.)</p>	<p>file a return by the due date will exclude the taxpayer from the penalty and interest relief through April 15, 2021.</p> <ul style="list-style-type: none"> • The withholding tax return and payment extension includes withholding reported and paid using the combined reporting system (CRS). Withholding being reported and associated payments due between March 25th, 2020 and July 25th, 2020 may be submitted without penalty no later than July 25th, 2020. This return filing extension does not apply to gross receipts tax, governmental gross receipts tax, compensating tax, leased vehicle gross receipt receipts, leased vehicle surcharge (reported using CRS), or any other tax program that is not listed above. • In addition, HB-6 allows for taxpayers who have filed their CRS returns timely, including the extension above for withholding and normal due dates for gross receipts tax and compensating tax that have been unable to pay timely to have until April 25th, 2021 to pay the tax due in full without getting assessed late payment penalty or interest. Please note, failure to file a return by the due date will exclude the taxpayer from the penalty and interest relief through April 25, 2021. <p>Additional relief provided by HB-6, not previously addressed in this publication includes an extension to pay property tax that was originally due between April 10, 2020 to May 10, 2020 by May 10, 2021 without being assessed penalty and interest. For individuals who would like to know more about this please contact your County Officials. This bill also provides relief for health care providers, excluding hospitals licensed by the Department of Health, with an exemption for monies received by the federal government through payments pursuant to the federal Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act). Note, monies from the CARES Act are only taxable if they are monies received to cover the receipts of services or property sold that are normally taxable under the Gross Receipts and Compensating Tax Act. If you have questions about a specific type of income from the CARES Act please email policy.office@state.nm.us .</p> <p>Per Federation of Tax Administrators (4/13/20) New Mexico extended estimated payments.</p> <p>NM TRD Bulletin (Rev. 3/25/20) and Press Release (3/20/20)</p> <p>NM TRD Bulletin (Rev. 3/25/20)</p>	<p>SANTA FE Taxation and Revenue Department Manuel Lujan Sr. Bldg. 1200 S. St. Francis Dr. P.O. Box 5374 Santa Fe, NM 87502-5374</p> <p>FARMINGTON Taxation and Revenue Department 3501 E. Main St., Suite N P.O. Box 479 Farmington, NM 87499-0479</p> <p>LAS CRUCES Taxation and Revenue Department 2540 S. El Paseo Bldg. #2 P.O. Box 607 Las Cruces, NM 88004-0607</p> <p>ROSWELL Taxation and Revenue Department 400 Pennsylvania Ave., Suite 200 P.O. Box 1557 Roswell, NM 88202-1557</p> <p>Call Center: 1-866-285-2996</p> <p>General Information. FYIs and Bulletins present general information with a minimum of technical language. All FYIs and Bulletins may be obtained without charge from all local tax offices, the Tax Information and Policy Office in Santa Fe and the Department's Internet site.</p> <p>This information is as accurate as possible at time of publication. Subsequent legislation, new state regulations and case law may affect its accuracy. For the latest information please check the Taxation and Revenue Department's web site at www.tax.newmexico.gov.</p> <p>This publication provides instructions or general information to the taxpayer. It does not constitute a regulation or ruling as defined under Section 7-1-60, New Mexico Statutes Annotated, 1978. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this Bulletin.”</p>

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		<p data-bbox="709 168 1451 224">“Tax Relief for COVID--19: Extension of Time to File and Pay New Mexico Taxes (Revised per IRS Notice 2020-18)</p> <p data-bbox="709 261 1451 529">The New Mexico Taxation and Revenue Department (TRD) has announced that New Mexico taxpayers qualify for extended return and payment deadlines due to the Coronavirus Disease 2019 (COVID-19) pandemic (emergency declaration) by the Federal Government and the COVID-19 statewide public health emergency declaration (Executive Order 2020-004) by the Governor of New Mexico Michelle Lujan Grisham. These extensions affect personal income tax, fiduciary income tax, corporate income tax, and withholding tax.</p> <p data-bbox="709 566 1486 802">On March 20th, 2020, Secretary Stephanie Schardin Clarke authorized extensions for payment of personal, fiduciary, and corporate income tax, as well as withholding tax, with her authority under Section 7-1-13 NMSA 1978. On March 21st, the Internal Revenue Service (IRS) issued a press release (IR-2020-58) and guidance (Notice 2020-18) automatically postponing the federal filing due dates for personal, fiduciary, and corporate income tax. For more information on IRS extensions click here.</p> <p data-bbox="709 839 1478 865">The New Mexico extensions and postponed due dates are as follows:</p> <ul data-bbox="709 902 1486 1468" style="list-style-type: none"> <li data-bbox="709 902 1486 1049">• Personal, fiduciary, and corporate income tax returns, return payments, and estimated payments, with a filing or payment due date of April 15th are postponed to July 15th, 2020. TRD will not assess penalty or interest if such tax due is paid in full no later than July 15th, 2020 due to the federal postponement. <li data-bbox="709 1086 1486 1260">• Personal, fiduciary, and corporate income estimated payments due between April 16th and July 14th, 2020 may be submitted without penalty no later than July 15th, 2020. However, interest will be due on payments made after their original due date because TRD and the Secretary have no authority under Section 7-1-13 NMSA 1978 to waive interest otherwise due. <li data-bbox="709 1297 1486 1468">• The withholding tax payment extension includes withholding reported and paid using the combined reporting system (CRS). Withholding being reported and associated payments due between March 25th, 2020 and July 25th, 2020 may be submitted without penalty no later than July 25th, 2020. However, interest will be due on payments made after March 25th, 2020 because TRD and the Secretary have no 	

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		<p>authority under Section 7-1-13 NMSA 1978 to waive interest otherwise due.</p> <p>The extensions do not apply to gross receipts tax, governmental gross receipts tax, compensating tax, leased vehicle gross receipt receipts, leased vehicle surcharge (reported using CRS), or any other tax program that is not listed above.</p> <p>Affected taxpayers do not have to call or write in to TRD. Currently, TRD is working on making system changes to reflect these extensions. If you receive a letter in the mail regarding these taxes for the periods listed above, please feel free to write to TRD or disregard the letter.</p> <p>Please note, if you are able and would like to pay and file your New Mexico returns you can file and pay free of charge through TRD's Taxpayer Access Point (TAP). If you have filed a return and you are due a refund, the Department is processing those returns and refunds. You can check your refund status through TAP. TAP is available here: https://tap.state.nm.us/Tap/_/</p> <p>In addition, all relief workers affiliated with a recognized government or philanthropic organization assisting in the relief activities New Mexico may be entitled to additional relief per Section 7-1-83 NMSA 1978. Visit the Department's web site at http://www.tax.newmexico.gov for forms and instructions. ..."</p> <p>Press Release on filing and payment extension (3/20/20)</p> <p>New Mexico extends income and payroll tax deadlines</p> <p>Gov. Michelle Lujan Grisham and Taxation and Revenue Department Secretary Stephanie Schardin Clarke announced Friday that New Mexicans will have an extra 90 days to file and pay their 2019 personal income taxes in recognition of the economic hardships many are facing as a result of the COVID-19 pandemic. Taxpayers will have until July 15 to file and pay any taxes due.</p> <p>The deadline for 2019 corporate income taxes also will be extended until July 15. In addition, the state is extending deadlines for employers to remit withholding taxes. Taken together, these actions comprise hundreds of millions of dollars of immediate fiscal support to New Mexico's economy.</p>	

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		<p>“The unprecedented public health crisis caused by COVID-19 is also causing great financial hardship for New Mexico residents and small businesses,” said Governor Michelle Lujan Grisham. “These actions represent one piece of our overall efforts to support our businesses and families during this emergency.”</p> <p>Taxpayers who elect to take advantage of the income tax extensions will not be assessed penalties as long as payment is received by July 15, 2020. Under New Mexico law, however, interest will accrue on any unpaid balances from April 15 forward.</p> <p>Withholding tax is withheld from employee wages and remitted to the state each month. Under today’s action, withholding taxes normally due on the 25th of March, April, May and June will now be due on July 25.</p> <p>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. The governor expressed support for waiving or refunding any interest owed by taxpayers taking advantage of the extensions announced today.</p> <p>The extension is intended to ease the cash flow problems many businesses face as a result of closures or reduced customer traffic and may prevent some businesses from laying off employees.</p> <p>“We understand that this unprecedented public health emergency is placing enormous financial strain on many residents and businesses. These tax extensions will allow individuals and businesses in New Mexico to keep more money in their pockets for the next three months and to better weather this storm,” said Taxation and Revenue Secretary Stephanie Schardin Clarke.</p> <p>The Department also is assigning extra staff to help process income tax returns to expedite the payment of any refunds due to taxpayers who have already filed.</p> <p>Anyone who has filed a return and is due a refund can check the status of that refund through the Taxpayer Access Point (TAP) at tax.newmexico.gov.</p> <p>Taxpayers are encouraged to file electronically or through the TAP system, if possible, to expedite their returns. Paper returns are still being accepted but will take longer to process.”</p>	

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<p>New York (and NYC)</p>	<p>Frequently Asked Questions about Filing Requirements, Residency, and Telecommuting for New York State Personal Income Tax (10/19/20)</p> <p>NY enacted SB 8832 -- allows tax preparers to file their client's NYS tax returns with an electronic signature. Taxpayers and practitioners can permanently submit to NY state tax authorization forms with an electronic signature instead of the traditional wet signature. (8/24/20)</p> <p>Tax Department response to novel coronavirus (COVID-19)</p> <p>NYS DOTF – N-20-8 Announcement Regarding June Estimated Tax Payments (6/11/20)</p> <p>NYS DOTF N-20-7 Notice on Changes on 2019 NYS Personal Income Tax Return (6/10/20)</p> <p>NYS DOTF Notice N-20-6-Extension for the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19 (Updated May 21, 2020)</p> <p>N-20-5. Temporary Authorization to Use Digital Signatures on Certain Documents Due to the Novel Coronavirus, COVID-19, Extended to 7/15. (5/20/20)</p> <p>NYS Notice N-20-3 - Temporary Authorization to Use Digital Signatures on Certain Documents</p>	<p>NYS DTF FAQ – Frequently Asked Questions about Filing Requirements, Residency, and Telecommuting for New York State Personal Income Tax (10/19/20)</p> <p>...</p> <p><i>“My primary office is inside New York State, but I am telecommuting from outside of the state due to the COVID-19 pandemic. Do I owe New York taxes on the income I earn while telecommuting?”</i></p> <p>If you are a nonresident whose primary office is in New York State, your days telecommuting during the pandemic are considered days worked in the state unless your employer has established a bona fide employer office at your telecommuting location.</p> <p>There are number of factors that determine whether your employer has established a bona fide employer office at your telecommuting location. In general, unless your employer specifically acted to establish a bona fide employer office at your telecommuting location, you will continue to owe New York State income tax on income earned while telecommuting.” (10/19/20)</p> <p>...</p> <p>NYS DTF - Technical Memorandum TSB-M-20(1)C, (2)I Corporation Tax Income Tax on E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns (10/6/20)</p> <p>This memorandum provides guidance regarding the use of an electronic signature on tax documents collected by tax preparers under Tax Law §171-aa. Taxpayer Signature Required on Electronic Return Authorizations Taxpayers using a tax return preparer or other electronic return originator (ERO) to electronically file their return are required to sign and date the applicable e-file authorization (Form TR-579) in order to authorize electronic filing. This authorization occurs after reviewing their return and ensuring the return information on the TR-579 matches the information on the return. The taxpayer must return the completed TR-579 to the ERO and may do so by electronic means (for example, by fax or email). EROs must retain the signed TR-579s for a period of three years. EROs do not send TR-579s to the Tax Department unless the Tax Department requests them to do so. New Option for Taxpayers to Use Electronic Signature to Sign TR-579s Effective immediately, electronic signatures may be used by taxpayers on all TR-579s. If the software provides electronic signature capability and the other requirements set forth below are also met, a TR-579 that is electronically signed by the taxpayer is</p>	<p>As part of NYSSCPA’s ongoing efforts to support the needs of our members, they issued a letter to the New York State Department of Taxation and Finance (NYS DTF) seeking clarification on the N-20-8 notice regarding the payments of estimated taxes. (6/12/20)</p> <p>“...Notice N-20-8 which changes the 2020 estimated tax installment dates states that “penalties with respect to the underpayment of estimated tax for individuals and fiduciaries will be calculated based on these revised dates” of June 15th for the first installment and July 15th for the second.</p> <p>For clarification, does this mean that taxpayers who have underpaid the first quarter will be penalized as of June 15th, rather than July 15th as per N-20-2? If that is the case, we would appreciate specific guidance on this matter (including with respect to abatement of penalties) since it is a change in treatment of guidance that was used to provide advice and instruction to our clients.</p> <p>A second issue is the treatment of extension payments that, if resulting in an overpayment, will be applied to 2020 estimated tax. Will that overpayment applied to the now first quarter of June 15th be considered as paid timely or will it be subject to an underpayment penalty since the due date for the first quarter is one month earlier?</p> <p>The third issue is the method of calculating the underpayment on the annualized income method. Will the June 15th first installment still be calculated using the first 3 months and the second installment using 5 months? Or can we use 5 and 6 months respectively? The issue here is that if taxpayers are required to use 3 months, it is likely that the annualized method will be a</p>

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	<p>Due to the Novel Coronavirus, COVID-19 (4/28/20)</p> <p>Executive Order 202.32 (5/21/20)</p> <p>Executive Order Number 202.31 on extending digital signatures for duration of the pandemic – was previously until 5/9 and then 6/7 and now through the pandemic (5/14/20)</p> <p>Governor Executive Order 202.15 on accept electronic signature (4/9/20)</p> <p>NY State Department of Taxation and Finance N-20-2 – March 2020 (3/30/20)</p> <p>NYS DTF Covid-19 response website 3/30/20</p> <p>NYS DTF Bulletin 3/29/20</p> <p>NYS DTF Website 3/30/20</p> <p>Executive Order No. 202.12 (3/28/20)</p> <p>Governor Press Release on abate interest for 60 days for sales and use taxes (3/20/20)</p> <p>NY Dept of Revenue and Taxation website (3/20/20)</p> <p>Notice 2020-01 on abatement of penalties and interest for sales and use tax due 3/20 and paid within 60 days of due date (3/20)</p> <p>FEMA website on NY disaster declaration</p>	<p>acceptable. If taxpayers use an electronic signature, the software and the ERO must be able to verify the taxpayer’s identity. Electronic signatures appear in many forms and may be created by many different technologies. The Tax Department does not require that any specific technology be used. Examples of acceptable electronic signature technologies include: • A handwritten signature input onto an electronic signature pad. • A handwritten signature, mark or command input on a display screen by means of a stylus device. • A digitized image of a handwritten signature that is attached to an electronic record. • A typed name (for example, typed at the end of an electronic record or typed into a signature block on a website form by a signer). • A digital signature. • A mark captured as a scalable graphic.</p> <p>The software must record the following data: • Digital image of the signed form. • Date and time of the signature. • Taxpayer’s computer IP address (Remote transaction only). • Taxpayer’s login identification - user name (Remote transaction only). • Identity verification: Taxpayer’s knowledge-based authentication passed results and for in-person transactions, confirmation that government picture identification has been verified. • Method used to sign the record (for example, typed name); or a system log; or other audit trail that reflects the completion of the electronic signature process by the signer. Note: The ERO must provide this information to the Tax Department upon request. Identity Verification Requirements The electronic signing process must be associated with a person. Accordingly, ensuring the validity of any electronically signed record begins with identification and authentication of the taxpayer. The electronic signature process must be able to generate evidence of the person the electronic form of signature belongs to, as well as generate evidence that the identified person is actually associated with the electronic record. If there is more than one taxpayer for the electronic record, the electronic signature process must be designed to separately identify and authenticate each taxpayer. The identity verification requirements must be in accordance with National Institute of Standards and Technology, Special Publication 800-63, Digital Identity Guidelines, Level 2 assurance level and knowledge-based authentication or higher assurance level. Electronic Signature via In-Person Transaction An in-person transaction for electronic signature is one in which the taxpayer is electronically signing the form and the ERO is physically present with the taxpayer at the time of signing. The ERO must validate the taxpayer’s identity for in-person transactions unless there is a multi-year business relationship between the taxpayer and the ERO. A multi-year business relationship is one in which the ERO has originated tax returns for the taxpayer for a prior tax year and</p>	<p>distorted method since Pause began only at the end of the period.</p> <p>A fourth issue is related to payments that have been scheduled for automatic withdrawals. Prior to N-208, the first quarter installment payment was scheduled for July 15th and the second quarter June 15th. Will those dates now be reversed in the payment system resulting in a different amount than expected being withdrawn from a taxpayer’s bank account? This could create serious issues. How is DTF addressing this?” (6/12/20)</p> <p>New York Senate bill S.8386, introduced on May 21, 2020 and summary - Authorizes businesses to designate work performed remotely due to the outbreak of COVID-19 to have been performed at its normal work location for state and local tax purposes for the duration of the state disaster emergency declared pursuant to executive order 202.</p> <p>From EY Payroll alert (5/28/20) “New York Senate bill would allow businesses to treat income earned working from home, outside New York due to COVID-19, as exempt from NY income tax and withholding New York Senate bill S.8386, introduced on May 21, 2020, would provide relief to businesses whose employees are working from home outside of New York State due to COVID-19 by confirming that such telework is due to the necessity of the employer and not the convenience of the employee and is exempt from New York income tax and income tax withholding. The bill would apply only for the period that employers mandated employees work from home pursuant to the emergency declaration in New York Executive Order 202. Should the bill become law, it would be effective immediately but would apply only to the</p>

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	<p>(3/20/20)</p> <p>Governor Executive Order (3/20/20)</p> <p>NYS Department of Taxation and Finance Coronavirus Response Website (3/16/20)</p> <p>New York City: Additional Business Tax Filing Extensions and the COVID-19 Outbreak (5/22/20)</p> <p>NYC DOF FINANCE MEMORANDUM 20-2 (3/19/20)</p> <p>(July 15 – extended filing and payment until July 15, 2020, for New York State personal income tax and corporation tax returns and fiduciaries (estates and trusts) originally due on April 15, 2020. Waives interest and penalties. Taxpayers can defer all related tax payments (including installments of estimated taxes for the 2020 tax year, due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. If you are unable to file your 2019 return by July 15, 2020, you can request an automatic extension to file your return. The personal and corporate return will be due on October 15, 2020 (and the fiduciary income tax return will be due September 30, if the extension request is filed by July 15, 2020, and you properly estimate and pay your 2019 tax liability with your extension request. 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>has identified the taxpayer using the identity verification process described below. For in-person transactions, the ERO must inspect a valid government picture identification; compare picture to presenter; and record the name, social security number, address, and date of birth. Examples of government picture identification (ID) include: a driver’s license, employer ID, school ID, state ID, military ID, national ID, voter ID, visa, or passport.</p> <p>Verify that the name, social security number, address, date of birth, and other personal information on the record are consistent with the information provided through record checks with the applicable agency or institution or through credit bureaus or similar databases. For in person transactions, the identity verification through a records check is optional. Electronic Signature Via Remote Transaction A remote transaction for electronic signature is one in which the taxpayer is electronically signing the form and the ERO is not physically present with the taxpayer. For remote transactions, the ERO must record the name, social security number, address, and date of birth of the taxpayer. Verify that the name, social security number, address, date of birth, and other personal information on record are consistent with the information provided through record checks with the applicable agency or institution or through credit bureaus or similar databases. Note: An electronic signature via remote transaction does not include a taxpayer’s handwritten signature on the TR-579 sent to the ERO by electronic or other means of delivery. Identity Verification The software used for the electronic signature process may use credit records, also known as credit reports, to verify the taxpayer’s identity. Identity verification may consist of a record check with a credit reporting agency. A credit reporting agency uses information from the taxpayer’s credit report to generate knowledge-based authentication questions. This action may create an entry on the credit report called a soft inquiry. The software used for the electronic signature process should include an advisory to taxpayers stating the use of third party data for identity verification; how third party data is used for identity verification; if a soft inquiry will be generated and the effect, if any, on the credit report, credit scores, and reporting to lenders; and how the inquiry may appear on the credit report. The software should also include an advisory to taxpayers stating the Tax Department will not be given view of or access to a taxpayer’s credit report, nor will the credit reporting company or any other identity verification third party have access to the taxpayer’s tax information. The process of identity verification through the use of a record check with a credit reporting company or other identity verification third party for purposes of electronically signing does not require additional</p>	<p>time covered by the executive order, which is currently March 7, 2020 through September 7, 2020.</p> <p>Under New York’s convenience-of-the-employer rule, the employer is required to withhold New York state income tax from all wages paid to the employee if (1) the employee spent at least one day in the year in New York and (2) the reason the employee is working from home outside of the state is for the employee’s own convenience. If the reason the employee is working from home is for the convenience of the employer, work from home is excluded from the nonresident income tax withholding requirement. (<i>TSB-M-06(5) I.</i>) Thus far, the New York Department of Tax and Finance has not issued guidance pursuant to COVID-19 and the so-called “convenience-of-the-employer rule,” leaving businesses with uncertainty as to how the Department would rule on the matter should employers reach the conclusion that income employees earn working from home outside of New York during the COVID-19 emergency is exempt from New York income tax and income tax withholding.</p> <p>The New York Department of Tax and Finance has received numerous requests to issue guidance similar to that contained in S. 8386. For instance, on April 10, 2020, the New York Bar Association issued a letter of recommendation urging COVID-19 relief through the convenience-of-the-employer rule.” (5/28/20)</p> <p>NY - S.B. 8386, referred to the Budget and Revenue Committee on May 21, would provide that for the duration of the state disaster emergency under Executive Order 202, a business which has required some or all of its employees to work remotely as a result of COVID-19, may designate the remote work as having been performed at the location the work was performed prior to the declaration of the</p>

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	<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. For the period from the date (April 7, 2020) of this Executive Order through May 9, 2020 (then extended to 6/7/20 and then until 7/15), the Department of Taxation and Finance is authorized to accept digital signatures in lieu of handwritten signatures on documents related to the determination or collection of tax liability. Tax is temporarily authorized to accept digital signatures in place of handwritten signatures on documents related to the determination or collection of tax liability. Through the end of the disaster emergency. Tax will allow taxpayers and their representative(s) holding a valid power of attorney (POA) to digitally sign documents such as: waivers of statutes of limitations on assessment or collection, waivers of statutory notices of deficiency and consents to assessment, consents to audit changes and BCMS conferee orders, statements of proposed audit changes, closing and other agreements between Tax and taxpayers, petitions for advisory petitions and BCMS conferences, other requests for taxpayer relief, and audit method elections. Tax cannot accept a digitally signed POA. When submitting a digital signature to Tax, to eliminate mailing documents to the extent possible, taxpayers, POAs, and Tax employees can use all existing and previously allowable means of</p>	<p>consents from the taxpayer beyond those obtained for preparing and filing their taxes, nor does it violate any of the secrecy provisions of the Tax Law. Identity Verification Failure When an ERO uses tax preparation software to interact with the taxpayer for purposes of obtaining an electronic signature on a TR-579, the software will enable the identity verification using knowledge-based authentication questions. If the taxpayer fails the knowledge-based authentication questions after three attempts, then the ERO must obtain a handwritten signature on the TR-579. Electronic Records Electronic signatures must be linked to their respective electronic records to ensure that the signatures cannot be excised, copied, or otherwise transferred to falsify an electronic record. After the electronic record has been signed, it must be tamper-proof. Therefore, techniques must be employed that lock a document and prevent it from being modified. Storage systems must have secure access control to ensure that the electronic records cannot be modified. Additionally, storage systems must also contain a retrieval system that includes an indexing system, and the ability to reproduce legible and readable hardcopies of electronically stored records. ERO Signature Where an ERO signature is required on a TR-579, an ERO may sign by means of a rubber stamp, mechanical device, or computer software program (in accordance with TSB-M05(1)C, (1)I, (1)S, (1)M, Alternative Methods of Signing for Tax Return Preparers). The signed form must include either a facsimile of the ERO’s signature or the ERO’s printed name. The ERO is personally responsible for affixing the signature to the applicable TR-579. The signed form must be retained for three years from the return due date or the NYS received date, whichever is later. EROs do not send TR-579s to the Tax Department unless the Tax Department requests they do so. (10/6/20)</p> <p>NY enacted SB 8832 – signed by the Governor 8/24/20 – permanent legislation allows tax preparers to file their client’s NYS tax returns with an electronic signature. (8/24/20)</p> <p>Taxpayers and practitioners can permanently submit to NY state tax authorization forms with an electronic signature instead of the traditional wet signature. New York and Hawaii were the only states in the nation that prohibited this.</p> <p>Learn about the history of the NYSSCPA’s role in passing the e-signature bill on behalf of our members. As guidance becomes available, we will post on the nysscpa.org/covid19 page.</p>	<p>emergency for all state and local tax purposes, including but not limited to, apportionment. (6/2/20)</p> <p>S.B. 8394, referred to the Budget and Revenue Committee on May 21, would exempt certain personal protective clothing and equipment from sales and use tax. (6/2/20)</p> <p>S.B. 8138, passed by the Assembly and returned to the Senate on May 28, would amend the New York Real Property Tax Law to create a new Article 9-A addressing special deferrals and installment payments during the COVID-19 State of Emergency. (6/2/20)</p> <p>S.B. 8411, passed by the Assembly and returned to the Senate on May 27, provides, for New York City corporation, unincorporated business, and bank tax purposes, decoupling from the CARES Act’s taxpayer-favorable modifications to: (1) IRC § 163(j) business interest limitations (rather than the enacted budget bill’s decoupling from only the CARES Act’s increased limitation threshold from 30 percent to 50 percent provided by IRC § 163(j)(10)(A)(i)); (2) IRC § 172 net operating loss deduction; and (3) IRC § 461(l) excess business loss deduction for individuals and flow-through entities. (6/2/20)</p> <p>NEW YORK STATE BAR ASSOCIATION TRUSTS AND ESTATES LAW SECTION REPORT OF THE TAXATION COMMITTEE REQUEST FOR FURTHER NEW YORK TAX POSTPONEMENT RELIEF THROUGH JULY 15, 2020 (5/7/20)</p> <p>From Article in Law 360 (4/16/20)</p> <p>“NY Bill Seeks To Block Tax Credits To Cos. Getting Bailouts New York would prohibit companies receiving federal corporate bailout money from claiming New York tax credits for three years after they buy back their own shares, under a bill recently</p>

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	<p>receiving and transmitting documents, such as via fax or established secured messaging systems. The choice to transmit documents to Tax electronically is solely that of the taxpayer. If the taxpayer is not able to fax the executed document or to provide it through secure messaging, the taxpayer may use email with attachments to transmit the document to Tax. The document must be in one of the file types specified in section 1 above, that is, tiff, jpg, jpeg, PDF, Microsoft Office suite, or Zip. Individuals and fiduciaries should consider the estimated tax payment due on June 15, 2020, as the 1st installment payment towards the 2020 tax year. Individuals and fiduciaries should consider the estimated tax payment due on July 15, 2020, as the 2nd installment payment of the 2020 tax year. Penalties with respect to the underpayment of estimated tax for individuals and fiduciaries will be calculated based on these revised dates. Any amendments made to the IRC after March 1, 2020, will not apply to New York State or New York City personal income tax.² Therefore, any retroactive changes made to the IRC after March 1, 2020, should not be taken into account when filing your 2019 New York State personal income tax return. For example, the federal CARES Act³ made retroactive changes to the IRC on March 27, 2020. Although these changes may impact your 2019 federal income tax return, they should not be reflected on</p>	<p>“IF A TAX DOCUMENT IS AUTHORIZED BY THE COMMISSIONER TO BE FILED ELECTRONICALLY, THEN ANY ASSOCIATED E-FILE AUTHORIZATION PRESCRIBED BY THE COMMISSIONER MAY BE SIGNED USING AN ELECTRONIC SIGNATURE COMPLIANT WITH ANY INSTRUCTIONS PRESCRIBED BY THE COMMISSIONER. (C) AN E-FILE AUTHORIZATION SIGNED ELECTRONICALLY IN THE MANNER SET FORTH IN SUBSECTION (B) OF THIS SECTION SHALL HAVE THE SAME FORCE AND EFFECT AS A HANDWRITTEN SIGNATURE AND MAY BE PROVIDED TO A TAX PREPARER BY ELECTRONIC MEANS.”</p> <p>“Under the current law, individual filers are able to use an electronic signature to file their own NYS tax returns. For federal tax returns, tax preparers are able to use an electronic signature to file a federal tax return to the IRS on behalf of their clients.” (8/24/20)</p> <p>S.B. 8819, the Welcome Heroes Tax Relief Act of 2020, referred to the Rules Committee on July 20, would provide that an out-of-state business that conducts operations in New York for the purpose of performing COVID-19 emergency related work or services during the COVID-19 period (as defined therein) will not be considered to have established a level of presence that would require it to register, file and/or remit state or local taxes or that would require it or its out-of-state employees to be subject to any state licensing or registration requirements. However, out-of-state businesses and out-of-state employees will be required to pay transaction taxes and fees including, but not limited to, fuel taxes or sales and compensating use taxes on materials or services subject to sales and compensating use taxes, hotel taxes, car rental taxes or fees that the out-of-state affiliated business or out-of-state employee purchases for use or consumption in New York during the COVID-19 period, unless these taxes are otherwise exempted during the COVID-19 period. (8/2/20)</p> <p>Sales Tax Exemption for Facemasks: New York S.B. 8732, referred to the Rules Committee on July 13, would provide for a sales and use tax exemption for cloth face coverings used to prevent the spread of the coronavirus, COVID-19. The bill is identical to A.B. 10570. (8/2/20)</p> <p>NYS DOTF – N-20-8 Announcement Regarding June Estimated Tax Payments (6/11/20)</p> <p>“Announcement Regarding June Estimated Tax Payments</p>	<p>introduced in the state Assembly.</p> <p>NYSCPA update on electronic signature (4/10/20)</p> <p>New York Governor Andrew Cuomo issued an executive order that, among other things, temporarily authorizes the state tax department to accept digital signatures on certain documents. The order, located under the third from last bullet point, reads as follows:</p> <p>“For the period from the date of this Executive Order through May 9, 2020, the Department of Taxation and Finance is authorized to accept digital signatures in lieu of handwritten signatures on documents related to the determination or collection of tax liability. The Commissioner of Taxation and Finance shall determine which documents this directive shall apply to and shall further define the requirements for accepted digital signatures.”</p> <p>The Society, for many years, has advocated for preparers to be able to use electronic signatures on behalf of their clients as they can do on the federal level, having made this issue one of its major legislative priorities. The global pandemic made this issue much more important given the number of people homebound, and so the Society pressed its argument even further in a recent letter to the governor’s office.</p> <p>The Society has already reached out to Albany for further clarification and guidance. We will update this story as new information becomes available.” (4/10/20)</p> <p>NYSSCPA update to members (4/13/20) “As many of you know, a top legislative priority for the NYSSCPA has long been the expanded use of electronic signatures on New York State tax returns. The requirement of a “wet</p>

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	<p>your 2019 New York State personal income tax return. NY enacted SB 8832 – signed by the Governor 8/24/20 - allows tax preparers to file their client’s NYS tax returns with an electronic signature and permanently submit to NY state tax authorization forms with an electronic signature instead of the traditional wet signature. Effective immediately, electronic signatures may be used by taxpayers on all e-file authorizations, TR-579s. If you are a nonresident whose primary office is in New York State, your days telecommuting during the pandemic are considered days worked in the state unless your employer has established a bona fide employer office at your telecommuting location. There are a number of factors that determine whether your employer has established a bona fide employer office at your telecommuting location. In general, unless your employer specifically acted to establish a bona fide employer office at your telecommuting location, you will continue to owe New York State income tax on income earned while telecommuting.</p> <p>(NYC – April 25 - waive penalties for late filing, late payment, and underpayment penalties for business and excise taxes due between 3/16/20 and 4/25/20 – can request waiver of penalties on late filed extension or return or separate request. Interest is not waived – from the original due date.)</p>	<p>Pursuant to Governor Cuomo’s Executive Order # 202.12, the Tax Department extended the April 15, 2020, due date to July 15, 2020, for New York State personal income tax and corporation tax returns originally due on April 15, 2020, and for all related tax payments, including estimated tax payments, that were due on April 15, 2020. See N-20-2, Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19. The due date for estimated tax payments due on June 15, 2020, for personal income, fiduciary, and corporate taxpayers remains in place. Accordingly, for purposes of 2020 estimated tax payments:</p> <ul style="list-style-type: none"> • Individuals and fiduciaries should consider the estimated tax payment due on June 15, 2020, as the 1st installment payment towards the 2020 tax year. • Individuals and fiduciaries should consider the estimated tax payment due on July 15, 2020, as the 2nd installment payment of the 2020 tax year. Penalties with respect to the underpayment of estimated tax for individuals and fiduciaries will be calculated based on these revised dates.” (6/11/20) <p>NYS DOTF N-20-7 Notice on Changes on 2019 NYS Personal Income Tax Return (6/10/20)</p> <p>“Impact of Changes to the Internal Revenue Code (IRC) on the 2019 New York State Personal Income Tax Returns</p> <p>General</p> <p>Due to changes in the Tax Law as part of the 2020-2021 New York State budget¹, any amendments made to the IRC after March 1, 2020, will not apply to New York State or New York City personal income tax.² Therefore, any retroactive changes made to the IRC after March 1, 2020, should not be taken into account when filing your 2019 New York State personal income tax return. For example, the federal CARES Act³ made retroactive changes to the IRC on March 27, 2020. Although these changes may impact your 2019 federal income tax return, they should not be reflected on your 2019 New York State personal income tax return. For information on these and other federal changes to the IRC, visit the Internal Revenue Service (IRS) website at www.irs.gov.</p> <p>Filing your 2019 New York State personal income tax return Individuals, Partnerships, Estates, and Trusts</p> <ul style="list-style-type: none"> • If you file your 2019 return using software, software developers that produce e-file approved commercial software for New York State personal income tax have been advised not to update the 2019 federal 	<p>signature” is a pain point for our members and their clients due to federal authorization forms accepting e-signatures while NY State tax forms require a physical signature for both individuals and business returns.</p> <p>Recently, the Society received an Executive Order signed by Governor Cuomo authorizing the New York State Department of Taxation and Finance (NYS DTF) to accept electronic signatures for New York State Tax Returns through May 9, 2020. Excerpt of Section 29-a of Article 2-B of the Executive Law</p> <p>For the period from the date (April 7, 2020) of this Executive Order through May 9, 2020, the Department of Taxation and Finance is authorized to accept digital signatures in lieu of handwritten signatures on documents related to the determination or collection of tax liability. The Commissioner of Taxation and Finance shall determine which documents this directive shall apply to and shall further define the requirements for accepted digital signatures.</p> <p>What this means for you</p> <p>This temporary suspension of “wet signatures” allows for quicker and easier submission of New York State tax returns and ensures the safety of our members and their clients since no direct contact in pursuit of a signature is required.</p> <p>NYSSCPA Action</p> <p>We have made a request to NYSDTF for clarification on the significance of a May 9, 2020 due date and will disseminate additional guidance as soon as it becomes available. Please do check nyscpa.org/covid19 for ongoing updates.” (4/13/20)</p> <p>NYSSCPA Actions: Request for Extension of Time to File UBT Returns for Individual and Single-Member</p>

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		<p>income tax computation for New York State income tax purposes to account for any changes made to the IRC after March 1, 2020. Therefore, the software should correctly compute the federal amounts to be used on your New York State personal income tax return.</p> <ul style="list-style-type: none"> •If you file your 2019 return without software, you must compute any federal amounts using the federal forms the IRS made available prior to March 1, 2020. You can find copies of these federal forms by visiting our website at www.tax.ny.gov (search: decouple).⁴ Amended returns (individuals, partnerships, estates, and trusts) •Regardless of whether you filed your original return using software, if you file an amended federal return due solely to changes made to the IRC after March 1, 2020, do not file an amended return with New York State. <p>1 Part WWW of Chapter 58 of the Laws of 2020 2 Tax Law Article 22 and Administrative Code of the City of New York Chapter 17 3 Public Law 116-136 4 The federal forms available on the Tax Department’s website are only for the purpose of filing your 2019 New York State personal income tax return. They should not be filed with the IRS.</p> <ul style="list-style-type: none"> •If you need to amend your federal or New York State return to make adjustments that are not related to changes made to the IRC after March 1, 2020, and you use software to prepare an amended New York State return, your software should correctly compute the federal amounts to be used on your amended New York State return. •If you need to amend a previously filed 2019 Form IT-201, Form IT-203, Form IT-204, or Form IT-205, are not using software, and need to amend your return to make adjustments that are not related to changes to the IRC after March 1, 2020, use the federal forms the IRS made available prior to March 1, 2020, to recompute any federal amounts. You can find copies of these federal forms by visiting our website at www.tax.ny.gov (search: decouple).⁴” (6/10/20) <p><u>Tax Department response to novel coronavirus (COVID-19)</u></p> <p>From NY DOTF email Reminder of due date of 6/15/20:</p> <ul style="list-style-type: none"> • Corporation tax (New York C corporation and New York S corporation) estimated tax payments for calendar year file • Personal income tax (and MCTMT if applicable) estimated tax payments • Partnership and LLC estimated tax payments (NYS and MCTMT if applicable) (For payments required to be made on behalf of nonresident partners and members and C corporations) 	<p>LLCs and for Business Corporation Tax Returns</p> <p>Guidance for Filing UBT Returns for Individual and Single-Member LLCs and for Business Corporation Tax Returns</p> <p>NYSSCPA Letter to Gov. Cuomo Requesting Acceptance of eSignatures</p> <p>Letter on Small Business Payroll Funding to Rep. Velazquez</p> <p>Letter on Small Business Payroll Funding to Rep. Suozzi</p> <p>60 Day Interest Abatement Authorized for Sales and Use Taxes</p> <p>New IRS Notice 2020-18 - Grant of Relief Update on NYSSCPA Request for Extension for TC201/TC309</p> <p>Tax Deadline Moved to July 15</p> <p>Letter to Gov. Cuomo - New York State Tax Filing Deadline Extension Request</p> <p>Senate Request for Tax Filing Relief for America Act Support</p> <p>NYSSCPA Member Update – Tax Deadlines, OMB Memo and Event Status</p> <p>Tax Filing and Payment Relief Needed</p> <p>NYSSCPA Works to Extend Tax Deadlines</p> <p>NYSCPA letter requesting waiving wet signature requirement for e-file authorization (3/24/20)</p> <p>“On behalf of the New York State Society of Certified Public Accountants (NYSSCPA), an organization representing more than 24,000 CPAs in public practice, business, government and education, we applaud your leadership in this unprecedented time. Your efforts to combat the spread of the novel coronavirus (COVID-19) have been truly inspiring and have provided a sense of calm and reassurance to all New Yorkers and the country as a whole. We are especially grateful for your recent announcement extending the deadline to file New York State income tax returns until July</p>

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		<ul style="list-style-type: none"> • S corporation estimated tax payments (For payments required to be made on behalf of nonresident shareholders) <p>New York City: Additional Business <u>Tax Filing Extensions</u> and the COVID-19 Outbreak (5/22/20)</p> <p><u>NYS DOTF Notice N-20-6-Extension for the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19</u> (Updated May 21, 2020)</p> <p>“Extension for the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19</p> <p>The Tax Commissioner’s authority to abate interest, in addition to late filing and payment penalties, 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, was scheduled to expire on May 19, 2020. Governor Cuomo’s Executive Order 202.32 has temporarily extended this authority.</p> <p>As a result, 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 in N-20-1, Announcement Regarding the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19, to apply.</p> <p>See Tax relief for quarterly and annual filers sales tax vendors affected by COVID-19 for more information on how to apply for relief.”</p> <p><u>Executive Order 202.32</u> (5/21/20)</p> <p>The authority of the Commissioner of Taxation and Finance to abate late filing and payment penalties pursuant to section 1145 of the Tax Law is hereby expanded to authorize abatement of 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. (May 21)</p> <p><u>N-20-5</u>, Temporary Authorization to Use Digital Signatures on Certain Documents Due to the Novel Coronavirus, COVID-19, Extended to 7/15. (5/20/20)</p> <p>“Temporary Authorization to Use Digital Signatures on Certain Documents Due to the Novel Coronavirus, COVID-19, Extended</p>	<p>15. This action will help New Yorkers who are facing hardship.</p> <p>We write today to raise a critical issue the accounting profession is facing in relation to the novel coronavirus (COVID-19) – the requirement for tax preparers to obtain a “wet signature” when filing a New York State tax return on behalf of a client – and ask for your assistance.</p> <p>By way of background, under New York State law and applicable regulations, all tax filers are able to use an electronic signature to file their own New York State tax returns. Tax preparers filing New York State tax returns on behalf of clients, however, may not utilize an electronic signature on an efile authorization form – they must obtain a “wet signature” from their client instead. New York State regulation does set forth a process known as a “Business Analysis/Risk Assessment” that can be undertaken by the New York State Department of Taxation and Finance (NYSDTF) to authorize electronic signatures on e-file authorization forms, but, to date, this process has not been completed.</p> <p>Earlier this week, in order to slow the current pandemic, New York State was put on PAUSE. Nonessential businesses are closed, gatherings of any size for any reason are cancelled, and all New Yorkers are directed to practice social distancing – by staying home and keeping six feet of space from others when in public. We believe the expanded use of electronic signatures on e-file authorizations forms this tax season could provide an immediate and additional safeguard to mitigate the spread of the novel coronavirus (COVID-19).</p> <p>We are, therefore, respectfully requesting that you consider invoking your authority pursuant to Section 29-a of Article 2-B of the</p>

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		<p>Pursuant to the authority of Governor Cuomo’s Executive Order 202.31, the Commissioner is extending the period during which the Department will accept digital signatures until July 15, 2020. At that time, the Commissioner will determine whether there is a continuing need to allow for the acceptance of digital signatures due to the COVID-19 State emergency.</p> <p>As a result, the provisions outlined in N-20-3, Temporary Authorization to Use Digital Signatures on Certain Documents Due to the Novel Coronavirus, COVID-19, will continue to apply until July 15, 2020.”</p> <p>Per article 11 5/7/20, article 5/7/20 and law 360 article, 5/6/20, NY Governor announced at news conference on 5/5/20 that remote workers who worked in NY more than 14 days, NY will tax as of now:</p> <p>“We’re not in a position to provide any subsidies right now because we have a \$13 billion deficit,” Cuomo said.</p> <p>“So there’s a lot of good things I’d like to do, and if we get federal funding, we can do, but it would be irresponsible for me to sit here looking at a \$13 billion deficit and say I’m gonna spend more money, when I can’t even pay the essential services,” he added. (5/6/20)</p> <p>Executive Order Number 202.31 on extending digital signatures for duration of the pandemic – was previously until 5/9 and then 6/7 and now through the pandemic (5/14/20)</p> <p>“... authorizing the Department of Taxation and Finance to accept digital signatures in lieu of handwritten signatures on documents related to the determination or collection of tax liability, is hereby modified to authorize such acceptance for the duration of the disaster emergency.”</p> <p>NYS Notice N-20-3 - Temporary Authorization to Use Digital Signatures on Certain Documents Due to the Novel Coronavirus, COVID-19 (4/28/20)</p> <p>“Temporary Authorization to Use Digital Signatures on Certain Documents Due to the Novel Coronavirus, COVID-19</p> <p>Pursuant to Governor Cuomo’s Executive Order 202.15 issued in response to the Coronavirus COVID-19 situation, the Department of Taxation and Finance (Tax) is temporarily authorized to accept digital signatures in place of handwritten signatures on documents related to the determination or collection of tax liability. This notice defines the requirements for Tax’s acceptance of digital signatures and</p>	<p>Executive Law to suspend/modify the requirement that tax preparers must obtain a “wet signature” on an e-file authorization form when filing a New York State tax return on behalf of a client. Temporarily granting this relief would go a long way in ensuring certified public accountants – essential workers - and their loved ones remain healthy and out of harm’s way during this pandemic. It will also facilitate revenue reaching the state in a more timely manner.</p> <p>The NYSSCPA looks forward to continuing working with you and your administration and stands ready to provide any and all assistance to the State of New York during this uncertain time. Thank you for your attention to this matter.”</p> <p>NYDept of Finance and Taxation Coronavirus response webpage</p> <p>Accounting deemed essential services in the state. (3/22/20)</p> <p>NYS Department of Taxation and Finance Coronavirus Response Website (3/16/20)</p> <p>“The New York State Tax Department, along with the Governor’s office and other agencies throughout the state, is responding to the spread of coronavirus (COVID-19) with information for those affected. We will update this page as new information becomes available.</p> <p>We know your first priority is to keep your family safe and well. It’s our first priority too. If you have questions including which counties are currently affected, how to protect yourself, or where to be tested, visit the New York State Department of Health website at Novel Coronavirus (COVID-19) New York State is Ready. It’s linked to in the banner at the top of every New York State agency website.</p>

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		<p>sets forth the types of documents to which digital signatures may be applied.</p> <p>1. Digital signatures: Types of Documents and Requirements for Acceptance by Tax Through May 9, 2020, Tax will allow taxpayers and their representative(s) holding a valid power of attorney (POA) to digitally sign documents such as: waivers of statutes of limitations on assessment or collection, waivers of statutory notices of deficiency and consents to assessment, consents to audit changes and BCMS conferee orders, statements of proposed audit changes, closing and other agreements between Tax and taxpayers, petitions for advisory petitions and BCMS conferences, other requests for taxpayer relief, and audit method elections. Tax cannot accept a digitally signed POA.</p> <p>Tax will accept digital signatures that use encryption techniques to provide proof of original and unmodified documentation on one of the following file types: tiff, jpg, jpeg, PDF, Microsoft Office suite, or Zip.</p> <p>When submitting a digital signature to Tax, the taxpayer or POA must include a verification statement, either in the form of an attached cover letter or within the body of the email, to the effect: The attached [name of document] includes [name of taxpayer/POA]'s valid signature and the taxpayer/POA intends to transmit the attached document to the Department of Taxation and Finance.</p> <p>2. Specific Documents that may be signed using a digital signature</p> <p>The Commissioner of Taxation and Finance has determined that this directive will apply to the types of documents described in Section 1 above. While the following list is not intended to be an exclusive or exhaustive list, the following documents are specifically included among those that Tax will accept if digitally executed on or before May 9, 2020:</p> <ul style="list-style-type: none"> • New York State E-File Signature Authorizations for documents (Form TR-579 – all series) • Request for Innocent Spouse Relief (Form IT-285) • Consent Extending Period of Limitation for Assessment of Taxes (Form AU-1) • Consent Extending Period of Limitation for Assessment of Sales and Use Taxes Under Articles 28 and 29 of the Tax Law (Form AU-2.10 Consent to Extension of time) • Consent to Field Audit Adjustment (Forms AU-251, AU-251.8, DO-356) • Statement of Proposed Audit Change for Sales and Use Tax (Form AU-346) <ul style="list-style-type: none"> • Statement of Proposed Audit Change for [Cigarette and Tobacco Products, Highway Use Tax, Petroleum Business Tax, Gasoline and Similar Motor Fuel Tax, Alcoholic Beverage Tax] (Form DO-475 series – various taxes) • Statement of Proposed Audit Change (Form DTF-960-E) • Closing Agreements • Voluntary Disclosure and Compliance Agreements • Test Period Audit Method Election (Form AU-377.12) 	<p>We also understand many of you have concerns about your income tax or other tax returns. We're listening and taking steps to help. Other agencies are also providing assistance and we're linking to those at the bottom of this page.</p> <p>These are the questions we're hearing from you together with our response. If you don't see your question below, please ask us using our Taxpayer Experience survey. We will add general questions and answers here. As always, if you need immediate assistance with a tax question, please contact us.</p> <p>Questions and answers</p> <p>Will my refund be delayed?</p> <p>Unless we need to ask you for additional information to verify what you submitted on your return, we do not anticipate processing delays.</p> <p>Will the call center be open?</p> <p>Yes, our call center will remain open. We are very proud of our call center representatives and their ability to continue to assist no matter what comes their way. One way we assist during events like this is to provide telephone support for those who need help or information about COVID-19. Tax Department employees provided critical assistance around the clock during 9/11, Hurricane Irene, and Superstorm Sandy and they're here for you now. There may be extended time on hold if you need to call us and we greatly appreciate your patience.</p> <p>Here's how you can help reduce calls but still get the information you need in most cases:</p> <ul style="list-style-type: none"> • Check your refund status online or by calling our automated phone system; you'll reduce hold times overall, including for those calling with urgent questions about COVID-19. • Look for answers online whenever possible before you call. Tip: We've

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		<p>Statistical Sampling Audit Agreement to Project Tax (Form AU-377.2) • Test Period Audit Method Election Agreement for NYS Payroll Tax Audits (Form DTF-377.14) • Request for Conciliation Conference (Form CMS-1-MN) • Consent to Bureau of Conciliation & Mediation Services (BCMS) Proposed Resolution (Form CMS-8) • Request to Cancel BCMS Conference (Form DTF-941 Withdrawal of Protest) • Petitions for Advisory Opinion (Form AD-1.8)</p> <p>Note: To be accepted, the digital signature on the authorized document must comply with the requirements set forth in section 1.</p> <p>3. Electronic transmission of digitally signed documents to Tax</p> <p>When submitting a digital signature to Tax, to eliminate mailing documents to the extent possible, taxpayers, POAs, and Tax employees can use all existing and previously allowable means of receiving and transmitting documents, such as via fax or established secured messaging systems. The choice to transmit documents to Tax electronically is solely that of the taxpayer. If the taxpayer is not able to fax the executed document or to provide it through secure messaging, the taxpayer may use email with attachments to transmit the document to Tax.</p> <p>Communications via unencrypted email over the internet are not secure. Except for minimal identifying information in the body of the email, for example, name, last four digits of a taxpayer identification number (TIN), you should keep sensitive information out of the subject line and body of emails and should use password-protected encrypted attachments as much as possible. The document must be in one of the file types specified in section 1 above, that is, tiff, jpg, jpeg, PDF, Microsoft Office suite, or Zip.</p> <p>Note: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.” (4/28/20)</p> <p>Governor <u>Executive Order</u> 202.15 on accept electronic signature (4/9/20)</p> <p>“IN ADDITION, by virtue of the authority vested in me by Section 29-a of Article 2-B of the Executive Law to issue any directive during a disaster emergency necessary to cope with the disaster, I hereby issue the following directives for the period from the date of this Executive Order through May 9, 2020:</p> <p>...</p>	<p>added Top Recommendations for the most commonly searched information on our website. If you don't see what you need, try the <i>Search Tax</i> box at the top right corner of our webpages.</p> <ul style="list-style-type: none"> Let us know on social media if you have a general question. Our team will point you in the right direction with the links you need. We're on Facebook, Twitter, and YouTube. <p>Are you extending filing deadlines? At this time, the New York State Tax Department has not extended the deadline to file personal income tax or other tax returns. We will update this page if new information becomes available.</p> <p>The FSA sites are closing. Where can I find help with filing? We are adding resources to help you choose and use free filing software that meets your needs. For everything you'll need, see our Filing Season Resource Center.</p> <p>Resources</p> <ul style="list-style-type: none"> New York State Department of Health: Novel Coronavirus (COVID-19) New York State is Ready IRS: Coronavirus tax relief New York State Office of the Attorney General: Guidance on Coronavirus Resources and Warnings about Consumer Scams” <p>Legislature: For purposes of efficiency and the public health and safety of members and staff, the session will be postponed until later this week, possibly Wednesday.</p>

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		<p>For the period from the date of this Executive Order through May 9, 2020, the Department of Taxation and Finance is authorized to accept digital signatures in lieu of handwritten signatures on documents related to the determination or collection of tax liability. The Commissioner of Taxation and Finance shall determine which documents this directive shall apply to and shall further define the requirements for accepted digital signatures.” (4/9/20)</p> <p><u>NY State Department of Taxation and Finance N-20-2</u>– March 2020 (3/30/20)</p> <p>“Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19</p> <p>On March 7, 2020, Governor Andrew M. Cuomo declared a State Disaster Emergency for all of New York State due to the impact of the novel coronavirus, COVID-19 outbreak.</p> <p>The Governor has subsequently issued <u>Executive Order No. 202.12</u> authorizing the Commissioner to provide relief from certain tax filing and payment deadlines. Accordingly, the Commissioner has extended the April 15, 2020, due date to July 15, 2020, for New York State personal income tax and corporation tax returns originally due on April 15, 2020.</p> <p>Except as specified below, 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. Taxpayers who are due a refund are urged to file as soon as possible.</p> <ul style="list-style-type: none"> • 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. 	

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		<p>• 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, 2020,¹ if the extension request is filed by July 15, 2020, and you properly estimate and pay your 2019 tax liability with your extension request.</p> <ul style="list-style-type: none"> • Interest, penalties, and additions to tax with respect to such extended tax filings and payments will begin to accrue on July 16, 2020. • If you already have filed your 2019 return and scheduled your direct debit payment, your direct debit payment will not be automatically rescheduled to occur on July 15, 2020. You must cancel and schedule a new direct debit payment. For detailed instructions on canceling and scheduling direct debit payments, see our website at www.tax.ny.gov (search: COVID). <p>¹ Fiduciary income tax returns are due September 30, 2020, for calendar-year taxpayers who request an automatic extension to file by July 15, 2020.</p> <p>Exceptions</p> <ul style="list-style-type: none"> • 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. • 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>Note: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.”</p> <p>NYSDTF Bulletin 3/29/20</p> <p>N-20-2, Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19</p> <p>Governor Cuomo has issued an executive order authorizing the Commissioner to provide relief from certain tax filing and payment deadlines.</p> <p>Accordingly, the Commissioner has extended the April 15, 2020 due date to July 15, 2020, for New York State personal income tax and corporation tax returns originally due on April 15, 2020. In addition, the</p>	

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		<p>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>To view the guidance issued, visit N-20-2, Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19.</p> <p>For additional information, visit Tax Department response to novel coronavirus (COVID-19).</p> <p>Executive Order No. 202.12 (3/28/20)</p> <p>“...Paragraph 28 of section 171 of the Tax Law, to the extent it limits the allowable period that the Tax Commissioner can disregard when a disaster emergency has been declared, in order to authorize the Tax Commissioner to disregard a period or more than 90 days* but not more than 100 days....”</p> <p>NYSDTF Website 3/30/20</p> <p>“Tax relief for New Yorkers impacted by COVID-19</p> <p>Update: The Tax Department has extended the due date for New York State personal income tax and corporation tax returns originally due on April 15, 2020, to July 15, 2020.”</p> <p>NYSDTF Covid-19 response website 3/30/20</p> <p>Are you extending deadlines to file or pay?</p> <p>Individuals, fiduciaries, and corporations</p> <p>New York State personal income tax and corporation tax returns originally due on April 15, 2020, have been extended to July 15, 2020. In addition, all related tax payments due on April 15, 2020, may be deferred to July 15, 2020, without penalties and interest, regardless of the amount owed.</p> <p>For guidance, see N-20-2, Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19.</p> <p>Sales tax vendors</p> <p>Sales tax payments and returns were due March 20, 2020; however, penalty and interest may be waived for quarterly and annual filers who were unable to file or pay on time due to COVID-19. See Tax relief for quarterly and annual sales tax vendors affected by COVID-19 to request relief from penalty and interest.</p>	

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		<p>For guidance, see N-20-1, Announcement Regarding the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19.</p> <p>Will there be relief for penalties and interest?</p> <p>Individuals, fiduciaries, and corporations</p> <p>New York State personal income tax and corporation tax returns originally due on April 15, 2020, have been extended to July 15, 2020. In addition, all related tax payments due on April 15, 2020, may be deferred to July 15, 2020, without penalties and interest, regardless of the amount owed.</p> <p>For guidance, see N-20-2, Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19.</p> <p>Sales tax vendors</p> <p>Sales tax payments and returns were due March 20, 2020; however, penalty and interest may be waived for quarterly and annual filers who were unable to file or pay on time due to COVID-19. See Tax relief for quarterly and annual sales tax vendors affected by COVID-19 to request relief from penalty and interest.</p> <p>For guidance, see N-20-1, Announcement Regarding the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Co</p> <p>Can I cancel and reschedule a payment due with a return or extension, or an estimated tax payment?</p> <p>If you already scheduled your return, extension, or estimated tax payment due on April 15, 2020, your direct debit payment will not be automatically rescheduled to occur on July 15, 2020. You must cancel and schedule a new direct debit payment.</p> <p>To cancel a payment scheduled to be withdrawn from your bank account on a future date, you must submit your request to cancel the scheduled payment at least two business days before the scheduled settlement date. Use View and cancel scheduled payments in your Online Services account to cancel the payment.</p> <p>To schedule a new payment for a later date, see How to submit a payment using your Online Services account.</p> <p>If you don't have an Online Services account, see Create account. If you need assistance creating an account or would prefer to cancel your scheduled direct debit payment by phone, please call 518-485-7884 to speak with a representative.</p> <p>Can I cancel a scheduled payment related to an existing bill?</p> <p>If you have been directly impacted by the novel coronavirus (COVID-19) outbreak and you are unable to make your regularly scheduled payments to the Tax Department, please contact us at 518-457-5434 during regular business hours—Monday through Friday, 8:30 a.m.–4:30</p>	

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		<p>p.m. For faster service, please have your Social Security number or employer identification number (EIN) available when you call. Our representatives can assist you with the following payment issues related to existing bills:</p> <ul style="list-style-type: none"> • installment payment agreement (IPA) payments, • income execution payments, and • other collection-related matters.” <p>Governor’s statement – (3/26/20)</p> <p>“New York State’s income tax filing deadline is delayed until July 15, 2020. Because New York State requires electronic filing, the date for filing state personal income taxes automatically travels with the federal filing date, which is now July 15. Further guidelines will be released soon.”</p> <p><u>New York State Deadline Moved to July 15</u> – Governor News Conference (minute 43)</p> <p>Articles on Governor and State Budget Director comments –</p> <p>“New York will follow the IRS in waiving penalties and interest for late tax returns and payments filed by July 15, Robert F. Mujica, the state budget director, said Friday at a news conference with Gov. Andrew M. Cuomo (D).</p> <p>The state will also waive penalties and interest on sales tax collections due Friday from businesses, Mujica said. The sales tax deadline will stand, but penalties and interest won’t be charged.</p> <p>The sales tax action was welcomed by state Sen. James Skoufis (D), who led a group of 31 lawmakers pressing for it, as well as Greg Biryla, state director of the National Federation of Independent Business.</p> <p>“Small businesses need flexibility in the immediate term and will need structural support and reform throughout this crisis to survive and eventually thrive,” Biryla said in a statement.</p> <p>Revenue delays stemming from the payments deadline extension further complicate the state budget outlook, as the clock continues to tick toward the April 1 due date for legislative action on the \$178 billion plan that Cuomo proposed in January.” (<u>Bloomberg Tax</u>, 3/20/20)</p> <p>“New York state’s income tax filing deadline is being moved to July 15 to comply with the federal government’s decision to push back the traditional filing date due to the coronavirus outbreak.</p> <p>“The (state) deadline is the federal deadline,” Gov. Andrew Cuomo’s Budget Director Robert Mujica said during a news conference Friday on the ongoing corona virus response.” (per <u>Times Union</u>, 3/20/20)</p>	

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		<p>“Following on the federal announcement, New York State announced it, too, is extending the tax filing deadline to July 15 along with federal deadline.” (per Ontown media, 3/20/20)</p> <p>“We are tied to the federal deadline so our deadline will move to the end of July.”</p> <p>Governor Executive Order (3/20/20) No. 202.8: Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency</p> <p>Governor Press Release on abate interest for 60 days for sales and use taxes (3/20/20)</p> <p>“The authority of the Commissioner of Taxation and Finance to abate late filing and payment penalties pursuant to section 1145 of the Tax Law is hereby expanded to also authorize abatement of interest, for a period of 60 days for a taxpayers who are 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>NY Dept of Revenue and Taxation website (3/20/20): “Sales tax payments and returns were due 3/20/20; however, penalty and interest may be waived for quarterly and annual filers who were unable to file or pay on time due to COVID-19.”</p> <p>FEMA website on NY disaster declaration (3/20/20)</p> <p>“New York Covid-19 Pandemic (DR-4480) Incident Period: January 20, 2020 and continuing. Major Disaster Declaration declared on March 20, 2020”</p> <p>NYS agrees to waive fines for businesses that miss sales tax deadline of 3/20/20. (3/20/20)</p> <p>“Gov. Andrew Cuomo made that announcement today in response to requests from many businesses -- such as restaurants and bars -- that have been closed this week due to the coronavirus outbreak. It was confirmed by his budget director, Robert Mujica. The sales tax, which businesses collect from their customers, will still be due eventually.” (per Syracuse.com, 3/20/20)</p>	

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		<p data-bbox="709 199 1413 256"><u>NYS Department of Taxation and Finance Coronavirus Response Website (3/16/20)</u></p> <p data-bbox="709 290 1478 378">“At this time, the New York State Tax Department has not extended the deadline to file personal income tax or other tax returns. We will update this page if new information becomes available.”</p> <p data-bbox="709 412 1339 436"><u>NYC DOF FINANCE MEMORANDUM 20-4 (3/20/20)</u></p> <p data-bbox="709 472 1419 529">“Real Property Transfer Tax Filing Extensions and the COVID-19 Outbreak (3/20/20)</p> <p data-bbox="709 565 1478 774">The New York City Department of Finance (DOF) recognizes that taxpayers and return preparers affected by the COVID-19 outbreak may be unable to meet certain New York City filing and payment deadlines. Therefore, DOF Commissioner Jacques Jiha is exercising his authority under the Administrative Code of the City of New York to allow for a waiver of penalties for all New York City Real Property Transfer Tax returns due between March 15, 2020, and April 25, 2020.</p> <p data-bbox="709 777 1486 1138">Taxpayers may request to have the penalties waived on a late-filed return, or in a separate request. 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. For purposes of the above filings, while late filing and late payment penalties are waived, 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. 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> <p data-bbox="709 1141 1470 1292">Penalty Abatements You may request an abatement by writing to NYC Department of Finance RPTT Billing Unit 66 John Street – 13th Floor New York, NY 10038 You may also send an email to RPTTPenaltyInterest@finance.nyc.gov. Please include the letter identification on your notice, or your EIN.”</p> <p data-bbox="709 1328 1318 1352"><u>NYC DOF FINANCE MEMORANDUM 20-2 (3/19/20)</u></p> <p data-bbox="709 1388 1486 1474">The guidance allows for a waiver of penalties for DOF-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-</p>	

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		<p>filed extension or return, or in a separate request. There is no waiver of interest.</p> <p>“Business Tax Filing Extensions and the COVID-19 Outbreak</p> <p>The New York City Department of Finance (DOF) recognizes that taxpayers and return preparers affected by the COVID-19 outbreak may be unable to meet certain New York City filing and payment deadlines. Therefore, DOF Commissioner Jacques Jiha is exercising his authority under the Administrative Code of the City of New York to allow for a waiver of penalties for DOF-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. 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. For purposes of the above filings, while late filing and late payment penalties are waived, 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. 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>Penalty Abatements You may request an abatement by writing to: NYC Department of Finance P.O. Box 5564 Binghamton, NY 13902-5564 You may also use our online portal at www.nyc.gov/dofaccount, or send an email to Penalty_Abatements@finance.nyc.gov. Please include the letter identification on your notice, or your EIN.”</p> <p>NYC – rental property filings extended</p> <p>Section 11 of NYC Emergency Executive Order 102 (3/20/20) NYC – extended 3/24/20 deadline to file with rental property filings and certifications of income and expenses with the Tax Commission on TC 201 and TC 309 to a date no earlier than 30 days after the expiration of this order.</p> <p>Notice 2020-01 on abatement of penalties and interest for sales and use tax due 3/20 and paid within 60 days of due date (3/20) N-20-1</p>	

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		<p>“Announcement Regarding the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19 On March 7, 2020, Governor Andrew M. Cuomo declared a State Disaster Emergency for all of New York State due to the impact of the novel coronavirus, COVID-19 (virus) outbreak. The Governor has subsequently issued an executive order expanding the Tax Commissioner’s authority to abate late filing and payment penalties to also allow the Commissioner to 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, such as:</p> <ul style="list-style-type: none"> • taxpayers who were unable to meet tax filing, payment, or other deadlines because key employees were treated or suspected to have COVID-19; • taxpayers whose records necessary to meet tax filing, payment, or other deadlines are not available due to the outbreak; • taxpayers who have difficulty in meeting tax filing, payment, or other deadlines because of closure orders or similar business disruptions directly resulting from the outbreak; and • taxpayers whose tax practitioners were unable to complete work to meet tax filing, payment, and other deadlines on behalf of their clients due to the outbreak. <p>Returns must be filed and the amount due must be paid within 60 days of the due date for this relief to apply. 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. 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. Abatements of penalties and rate of interest on late payments not made by the date required by law or not covered by this announcement will be handled on a case-by-case basis.”</p>	
North Carolina	<p>Notice: North Carolina’s Reference to the Internal Revenue Code Updated - Impact on North Carolina Corporate and Individual Income Tax Returns (7/20/20)</p>	<p>CARES Act Conformity: The North Carolina Department of Revenue has issued guidance that identifies and explains the decoupling of North Carolina law from certain federal tax provisions in the Further Consolidated Appropriations Act of 2020 and the CARES Act.</p>	<p>On June 30, 2020, North Carolina Governor Roy Cooper signed legislation (S.L. 2020-58 (H.B. 1080), Laws 2020) advancing the Internal Revenue Code (IRC) conformity to May 1, 2020 in order to incorporate provisions in the CARES Act. Though conformity is advanced, North Carolina will decouple from certain provisions</p>

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	<p>Important Notice: North Carolina Makes It Easier to Qualify for the Medical and Dental Expense Deduction - Impact on 2019 North Carolina Individual Income Tax Returns (7/9/20)</p> <p>NC DOR Press Release on Waiving Interest (5/4/20)</p> <p>NC DOR Press Release on Expanded Relief (3/31/20)</p> <p>NC DOR Important Notice: Department of Revenue Expands Penalty Relief for Taxpayers Affected by Coronavirus Disease 2019 (COVOID-19) (3/31/20)</p> <p>NC DOR Frequently Asked Questions for Relief Offered in Response to COVID-19 Outbreak (3/24/20)</p> <p>NC DOR Press Release on tax filing deadline extended to July 15 – (3/21/20)</p> <p>NCACPA Update on DOR update (3/20/20)</p> <p>Prior NC DOR Press Release on Payment Penalties Waived Through July 15 (3/19/20)</p> <p>Notice - N.C. Department of Revenue Offers Penalty Waivers Related to State of Emergency (3/17/20)</p> <p>(July 15 – filing and payment for corporate income and franchise taxes, individual income tax returns,</p>	<p>Notice: North Carolina’s Reference to the Internal Revenue Code Updated - Impact on North Carolina Corporate and Individual Income Tax Returns (7/20/20)</p> <p>On June 30, 2020, Governor Cooper signed into law Session Law 2020-58 (House Bill 1080). This legislation updated North Carolina’s reference to the Internal Revenue Code (the “Code”) from January 1, 2019, to May 1, 2020. This means changes made to the Code as of May 1, 2020, including changes made by the Further Consolidated Appropriations Act of 2020 (“FCAA”) and the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”), (collectively, “federal tax provisions”) apply when calculating an individual’s or corporation’s State income tax liability to the extent North Carolina follows the federal tax provisions and does not decouple from the changes. The purpose of this notice is to identify and explain the decoupling of North Carolina law from certain federal tax provisions in the FCAA and CARES Act.1 If the decoupling provisions impact a taxpayer’s State income tax liability, specific instructions are provided for completing, or amending, the 2019 corporate or individual income tax return. Any impact to the 2020 corporate or individual income tax returns will be addressed in the instructions for the 2020 income tax returns, which should be released in early January 2021. Importantly, certain federal tax provisions do not apply to North Carolina because of previously existing differences between federal and State law including: (1) North Carolina begins with federal adjusted gross income (“AGI”) instead of federal taxable income (“FTI”), (2) North Carolina does not conform to the federal standard deduction amount (3) North Carolina does not conform to federal itemized deductions, and (4) North Carolina does not conform to federal bonus depreciation or larger Section 179 limits.2</p> <p>2 The Department issued an important notice dated July 9, 2020, to address the enhanced medical and dental expense deduction threshold for tax year 2019. 2 Provisions 1, 2, and 3 apply only to individual income tax. Provision 4 applies to both individual and corporate income tax</p> <p>Decoupling Provisions Impacting Individuals Mortgage Insurance Premiums</p> <ul style="list-style-type: none"> • Federal Provision – Extended the treatment of mortgage insurance premiums as qualified residence interest through tax year 2020. • State Provision – Mortgage insurance premiums are not treated as qualified residence interest. • 2019 Individual Income Tax Return – You must not include the amount of mortgage insurance premium on Form D-400 Schedule S, Part C, Line 16. 	<p>including changes to the interest deduction limitation under IRC Sec. 163(j), the five-year net operating loss (NOL) carryback, and the suspension of the 80% limitation upon the deduction of NOLs. The enacted legislation also makes changes to the computation of affiliated debt for purposes of the franchise tax base. From Grant Thornton summary. (7/29/20)</p> <p>NCDOR Actions on COVID-19 website (3/17/20):</p> <p>NCACPA Update on DOR update (3/20/20)</p> <p>“Department of Revenue Update</p> <p><i>March 20, 2020 3:16 pm</i></p> <p>We just received the following updates from the Department of Revenue, which we have been given permission to share with our members ahead of the forthcoming Notice that will be published:</p> <ul style="list-style-type: none"> • Once the Internal Revenue Service posts their official notice, the North Carolina Secretary of Revenue will automatically extend the time for filing North Carolina individual income, corporate, and franchise taxes to July 15, 2020 as well. • The North Carolina Department of Revenue will not charge penalties for those filing and paying their taxes after April 15, 2020, as long as they file and pay their tax before July 15, 2020. • The NCDOR and the Secretary of Revenue will mirror the IRS changes as much as possible under current law. However, unless state law is changed, tax payments received after April 15 will be charged interest, accruing from April 15 until the date of payment. • This extension only applies to individual, corporate, and franchise returns and payments due April 15, 2020. It does not

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	<p>partnership tax returns, estates and trusts tax returns, extended from April 15, waive penalties and interest as long as file and pay tax by July 15. Under the new law signed by Governor Roy Cooper, the NCDOR will not charge interest from April 15, 2020 through July 15, 2020 on underpayments of individual income, corporate income, and franchise tax on tax returns due to be filed between April 15, 2020, through July 15, 2020. The relief also applies to estimated income tax payments due between the same dates.</p> <p>Taxpayers that need additional time to file beyond the July 15th deadline can submit a request for an additional extension with the IRS or with the Department on or before July 15, 2020. These changes do not apply to trust taxes, such as sales and use or withholding taxes. Expansion of North Carolina Tax Penalty Relief from March 15, 2020 through July 15, 2020. The Department expands relief from the following penalties for failing to obtain a license, to file a return, or to pay taxes: • Failure to obtain a license (G.S. 105-236(a)(2)); • Failure to file a return (G.S. 105-236(a)(3)); • Failure to pay tax (G.S. 105-236(a)(4)); and • The penalties regarding informational returns. The Department will not assess penalties for failure to obtain a license, failure to file a return, or failure to pay a tax that is due on March 15, 2020 through July 15, 2020, if the corresponding license is obtained, return is filed, or tax is paid on or before July 15, 2020.</p>	<p>Cancellation of Qualified Principal Residence Indebtedness • Federal Provision – Continued to exclude from gross income the cancellation of qualified principal residence debt through tax year 2020. • State Provision – Cancellation of qualified principal residence debt is included in the calculation of NC taxable income through tax year 2020. • 2019 Individual Income Tax Return – You must include the cancellation of debt income on Form D-400 Schedule S, Part A, Line 5.</p> <p>Qualified Tuition and Related Expenses • Federal Provision – Extended the deduction for qualified tuition and related expenses through tax year 2020. • State Provision – Qualified tuition and related expenses are not deductible. • 2019 Individual Income Tax Return – You must include the amount of qualified tuition and related expenses on Form D-400 Schedule S, Part A, Line 5.</p> <p>Net Operating Loss (“NOL”) Carryback Incurred in Tax Years 2018, 2019, and 2020 • Federal Provision – Provided a five (5) year carryback for NOLs incurred in tax years 2018, 2019, and 2020 • State Provision – An NOL incurred in 2018, 2019, and 2020 carried back for federal tax purposes must be added to a taxpayer’s AGI for tax years 2013 through 2019. Farming losses under the provisions of Code § 172(b)(1)(B) do not need to be added under this provision. Note. The amount added back to a taxpayer’s AGI may be deducted in five equal installments beginning in tax year 2021. • 2019 Individual Income Tax Return – You must add the amount of loss that originated in tax year 2020 used to offset your 2019 federal AGI to Form D-400 Schedule S, Part A, Line 5.</p> <p>NOL Limit of Eighty Percent of Taxable Income for Tax Years 2018, 2019, and 2020 • Federal Provision - Suspended the 80% NOL carryforward deduction limitation under Code § 172 until tax year 2021 for NOLs incurred during tax years 2018, 2019, and 2020. • State Provision – An NOL carryforward deduction taken in tax years 2019 or 2020 resulting from an NOL incurred in tax years 2018 or 2019 income must be added to a taxpayer’s AGI to the extent that the federal deduction exceeds the amount allowed under the provisions of Code § 172 as enacted as of January 1, 2019. Note. The amount added back to a taxpayer’s AGI may be deducted in five equal installments beginning in tax year 2021. • 2019 Individual Income Tax Return – You must add the amount by which the 2018 NOL carryforward deduction exceeds the amount allowed under the provisions of Code § 172(a)(2)(B) as enacted as of January 1, 2019 to Form D-400 Schedule S, Part A, Line 5.</p> <p>Business Interest Expense Limitation • Federal Provision – Increased the limit on deductions for business interest expense under Code § 163(j) from 30% to 50% of a taxpayer’s adjusted taxable income for tax</p>	<p>apply to trust taxes such as sales and use or withholding taxes.</p> <p>Our conversations continue with the state legislature to seek relief on issues tied to state law, including interest on late payments.”</p> <p>Notice - N.C. Department of Revenue Offers Penalty Waivers Related to State of Emergency (3/17/20) (see prior column for details)</p> <p>N.C. Department of Revenue Service Centers Closed to the Public (3/17/20): “North Carolina Secretary of Revenue Ronald G. Penny announced today that all North Carolina Department of Revenue (NCDOR) service centers in the state would be closed to the public through at least April 1, 2020, in light of Governor Cooper’s State of Emergency related to COVID-19 “The safety of our employees and the people of our state are our top concern,” Penny said. “Most services for taxpayers can be handled through our website and by phone. Our agents are available to assist taxpayers with their questions remotely during this unprecedented time. We will work with taxpayers to consider penalty waivers on a case-by-case basis.” Taxpayers are encouraged to file their taxes online. Most taxpayers can file online for free at: www.NCDOR.gov/NCfreefile NCDOR online services: www.ncdor.gov NCDOR phone numbers: General information: 1-877-252-3052; Individual income tax refund inquiries: 1-877-252-4052 Review Frequently Asked Questions for taxpayers.” (3/17/20)</p> <p>NCDOR website (3/17/20): NCDOR Service Centers remain closed to the public. Taxpayers are encouraged to utilize</p>

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	<p>The relief from Late Action Penalties applies to the following tax types:</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. <p>While the NCDOR has offered additional penalty relief for many other tax types, including sales and use and withholding taxes, the interest waiver only applies to individual income, corporate income, and franchise taxes under the new law.</p> <p>Notice: North Carolina’s Reference to the Internal Revenue Code Updated - Impact on North Carolina Corporate and Individual Income Tax Returns - Decoupling Provisions Impacting Individuals -Mortgage Insurance Premiums - Mortgage insurance premiums are not treated as qualified residence interest. • 2019 Individual Income Tax Return – You must not include the amount of mortgage insurance premium on Form D-400 Schedule S, Part C, Line 16. Cancellation of Qualified Principal Residence Indebtedness – Cancellation of qualified principal residence debt is included in the calculation of NC taxable income through tax year 2020. • 2019</p>	<p>years 2019 and 2020. • State Provision – The business interest expense deduction under Code § 163(j) remains at 30% of adjusted taxable income. • 2019 Individual Income Tax Return – You must add the amount of business interest expense deducted on the federal return in excess of the 30% of adjusted taxable income limitation on Form D-400 Schedule S, Part A, Line 5.</p> <p>Excess Business Loss Limitation for Tax Years 2018, 2019, and 2020 • Federal Provision – Suspended Code § 461(l) excess business loss limitation for tax years 2018, 2019, and 2020. • State Provision – The amount of taxpayer’s excess business loss, as defined under the provisions of Code § 461(l) as enacted as of January 1, 2019, for tax years 2018 through 2020 must be added to a taxpayer’s AGI. This addition does not apply if a taxpayer’s NOL addback includes excess business losses. Note. The amount added back to a taxpayer’s AGI may be deducted in five equal installments beginning in tax year 2021. • 2019 Individual Income Tax Return – You must add the amount of your excess business loss to Form D-400 Schedule S, Part A, Line 5.</p> <p>Payment Protection Program Loan Forgiveness and Expense Deductions • Federal Provision - Excluded the amount of a forgiven Payment Protection Program (“PPP”) loan from gross income. • State Provision – Amount of forgiven PPP loan is not included in the calculation of NC taxable income. However, any expenses paid using the proceeds of the PPP loan that are deducted for federal tax purposes are not deductible when calculating NC taxable income. • 2019 Individual Income Tax Return – You must add the amount of any expenses deducted on your federal return on Form D-400 Schedule S, Part A, Line 5 if (1) the payment of the expenses result in PPP loan forgiveness, and (2) you excluded from gross income the amount of forgiven PPP loan.</p> <p>Limitation on Charitable Contributions • Federal Provision – Suspended the IRC § 170 limit on charitable contributions (60% of AGI) for tax year 2020. • State Provision – The IRC § 170 60% of AGI limit on charitable contributions remains in effect for tax year 2020.</p> <p>Employer Payments of Student Loans • Federal Provision - Excluded certain employer payments of student loans under IRC § 127(c) from gross income for tax year 2020. • State Provision – Employer payments of student loans under Code § 127(c) are included in NC taxable income for tax year 2020.</p> <p>Above-the-Line Deduction for Qualified Charitable Contributions • Federal Provision – Created an above-the-line deduction for qualified</p>	<p>online and phone services to the greatest extent possible. Call 1-877-252-3052 for assistance. NC response on COVID-19 information</p> <p>NCACPA Coronavirus Resource Page</p> <p>NCACPA Website Announcement on urging waiving tax payment interest fees (3/24/20) “NCACPA Urge State Lawmakers to Waive Tax Payment Interest Fees</p> <p><i>March 24, 2020 10:32 am</i></p> <p>We have many advocacy priorities on behalf of our members that are ongoing in light of COVID-19. You will receive more notifications from us in the next 24 hours compiling these multiple and varied efforts, as well as the latest updates on each front.</p> <p>So that you don’t have to wait to take action, we have created a <u>One Click Politics campaign</u> for you to reach out to your state legislators about waiving interest fees on tax payments made after April 15. The General Assembly is currently scheduled to reconvene on April 28 as originally planned, so it is important to play offense and make all legislators aware of this issue now.</p> <p>Thank you in advance for your outreach.”</p> <p>NCACPA Letter to the Governor on CPAs as essential services (3/21/20)</p> <p>NCACPA Website Announcement on NCACPA Requests Governor Cooper Deem CPA Services Essential During COVID-19 (3/23/20)</p> <p>“Yesterday evening, the Association routed <u>this letter</u> to Governor Cooper and his General Counsel, requesting CPA services be deemed an Essential Critical Infrastructure Workforce exception should a mandated closure of all</p>

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	<p>Individual Income Tax Return – You must include the cancelation of debt income on Form D-400 Schedule S, Part A, Line 5.</p> <p>Qualified Tuition and Related Expenses – Qualified tuition and related expenses are not deductible.</p> <p>• 2019 Individual Income Tax Return – You must include the amount of qualified tuition and related expenses on Form D-400 Schedule S, Part A, Line 5. Net Operating Loss (“NOL”) Carryback Incurred in Tax Years 2018, 2019, and 2020 – An NOL incurred in 2018, 2019, and 2020 carried back for federal tax purposes must be added to a taxpayer’s AGI for tax years 2013 through 2019. Farming losses under the provisions of Code § 172(b)(1)(B) do not need to be added under this provision. Note. The amount added back to a taxpayer’s AGI may be deducted in five equal installments beginning in tax year 2021.</p> <p>• 2019 Individual Income Tax Return – You must add the amount of loss that originated in tax year 2020 used to offset your 2019 federal AGI to Form D-400 Schedule S, Part A, Line 5. NOL Limit of Eighty Percent of Taxable Income for Tax Years 2018, 2019, and 2020 – An NOL carryforward deduction taken in tax years 2019 or 2020 resulting from an NOL incurred in tax years 2018 or 2019 income must be added to a taxpayer’s AGI to the extent that the federal deduction exceeds the amount allowed under the provisions of Code § 172 as enacted as of January 1, 2019. Note. The amount added back to a taxpayer’s</p>	<p>charitable contributions for tax year 2020 under section 2204 of the CARES Act. • State Provision – The amount of the above-the-line deduction taken for qualified charitable contributions under section 2204 of the CARES Act must be added back to adjusted gross income for tax year 2020.</p> <p>Decoupling Provisions Impacting Corporations</p> <p>Business Interest Expense Limitation • Federal Provision – Increased the limit on deductions for business interest expense under Code § 163(j) from 30% to 50% of taxpayer’s adjusted taxable income for tax years 2019 and 2020. • State Provision – The business interest expense deduction under Code § 163(j) remains at 30% of adjusted taxable income as calculated on a separate entity basis. • 2019 C-Corporation Income Tax Return – You must add the amount of business interest expense deducted on the federal return in excess of the 30% limitation on Form CD-405, Schedule H, Line 1.h. Payment Protection Program Loan Forgiveness and Expenses • Federal Provision - Excluded the amount of forgiveness of a Payment Protection Program (“PPP”) loan from gross income. • State Provision – Amount of forgiven PPP loan is not included in the calculation of NC taxable income. However, any expenses paid using the proceeds of the PPP loan that are deducted for federal tax purposes are not deductible when calculating NC taxable income. • 2019 C-Corporation Income Tax Return – You must add the amount of expenses deducted on your federal return on Form CD-405, Schedule H, Line 1.h if (1) payment of the expenses result in PPP loan forgiveness, and (2) you excluded from gross income the amount of forgiven PPP loan.</p> <p>Amended Returns If you have already filed a 2019 North Carolina income tax return and your federal adjusted gross income (for individuals) or federal taxable income (for corporations) is impacted by the amendments to federal law included in FCAA and CARES Act or by the provisions of federal law from which North Carolina has decoupled, you must file an amended North Carolina return. If the amended return reflects additional tax due, you will avoid a late-payment penalty provided the additional tax reflected on the amended return is paid when the amended return is filed. If the amended return reflects additional tax due but some or all of the additional tax is not paid when the amended return is filed, the unpaid tax is subject to applicable penalties. In addition, statutory interest accrues on tax not paid by the original due date of the tax return. Taxpayers that owe additional North Carolina income tax may request a waiver of penalties within the provisions of the Department’s Penalty Waiver Policy....”</p>	<p>nonessential businesses come into effect. This would allow CPAs to go to their physical offices when needed, while maintaining necessary social distance.</p> <p>The Department of Homeland Security Critical Infrastructure guidance cites the Financial Services Sector as an essential service, and we echoed shared sentiment to the Governor that businesses must have access to the financial and management advice CPAs provide—especially under the circumstances of COVID-19—and that several of these services cannot be handled remotely.</p> <p>We will share any response we receive from the Governor’s Office as a result of our outreach.”</p> <p>Update from NCACPA (3/24/20)</p> <p>“Taxes</p> <p>We are pleased with many recent actions of both the US Treasury and NC Department of Revenue. The filing and payment date for state and federal taxes is now July 15 for individual income, corporate, and franchise taxes. No penalties will be assessed by the IRS or DoR if payments are received by July 15.</p> <p>This extension does not apply to trust taxes such as sales and use, as well as income withholding taxes.</p> <p>Please note: (1) the extension does not currently apply to income tax returns for other entities such as trusts; and (2) in order for DoR to waive interest on payments made after April 15, the state law must be changed.</p> <p>The most recent Notice released by the DoR in regard to these updates is available here.</p>

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	<p>AGI may be deducted in five equal installments beginning in tax year 2021. • 2019 Individual Income Tax Return – You must add the amount by which the 2018 NOL carryforward deduction exceeds the amount allowed under the provisions of Code § 172(a)(2)(B) as enacted as of January 1, 2019 to Form D-400 Schedule S, Part A, Line 5. Business Interest Expense Limitation – The business interest expense deduction under Code § 163(j) remains at 30% of adjusted taxable income. • 2019 Individual Income Tax Return – You must add the amount of business interest expense deducted on the federal return in excess of the 30% of adjusted taxable income limitation on Form D-400 Schedule S, Part A, Line 5. Excess Business Loss Limitation for Tax Years 2018, 2019, and 2020 – The amount of taxpayer’s excess business loss, as defined under the provisions of Code § 461(l) as enacted as of January 1, 2019, for tax years 2018 through 2020 must be added to a taxpayer’s AGI. This addition does not apply if a taxpayer’s NOL addback includes excess business losses. Note. The amount added back to a taxpayer’s AGI may be deducted in five equal installments beginning in tax year 2021. • 2019 Individual Income Tax Return – You must add the amount of your excess business loss to Form D-400 Schedule S, Part A, Line 5. Payment Protection Program Loan Forgiveness and Expense Deductions – Amount of forgiven PPP loan is not included in the</p>	<p>On June 30, 2020, North Carolina Governor Roy Cooper signed legislation (S.L. 2020-58 (H.B. 1080), Laws 2020) advancing the Internal Revenue Code (IRC) conformity to May 1, 2020 in order to incorporate provisions in the CARES Act. Though conformity is advanced, North Carolina will decouple from certain provisions including changes to the interest deduction limitation under IRC Sec. 163(j), the five-year net operating loss (NOL) carryback, and the suspension of the 80% limitation upon the deduction of NOLs. The enacted legislation also makes changes to the computation of affiliated debt for purposes of the franchise tax base. From Grant Thornton summary. (7/29/20)</p> <p>Important Notice: North Carolina Makes It Easier to Qualify for the Medical and Dental Expense Deduction - Impact on 2019 North Carolina Individual Income Tax Returns (7/9/20)</p> <p>On June 30, 2020, Governor Cooper signed into law Session Law 2020-58 (House Bill 1080). This legislation updated North Carolina’s reference to the Internal Revenue Code (the “Code”) from January 1, 2019, to May 1, 2020. This means changes made to the Code as of May 1, 2020, including changes made by the Further Consolidated Appropriations Act of 2020 (“FCAA”) and the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”), (collectively, “federal tax provisions”) apply when calculating an individual’s State income tax liability to the extent North Carolina follows the federal tax provisions and does not decouple from the changes. The purpose of this notice is to address the medical and dental expense deduction threshold for tax year 2019. 1 The FCAA reduced the federal medical and dental expense deduction threshold from 10% of adjusted gross income (“AGI”) to 7.5% of AGI for tax years 2019 and 2020. For tax year 2019 and 2020, North Carolina now matches the federal medical and dental expense deduction threshold of 7.5% of AGI. The lower threshold means that more North Carolinians will likely qualify for the deduction. North Carolina Law N.C. Gen. Stat. § 105-153.5 provides that in calculating North Carolina taxable income, a taxpayer may deduct either the North Carolina standard deduction amount as provided in N.C. Gen. Stat. § 153.5(a)(1) or the North Carolina itemized deduction amount as provided in N.C. Gen. Stat. § 105-153.5(a)(2). N.C. Gen. Stat. § 105-153.5(a)(2)(c) provides that the North Carolina itemized deduction amount includes the amount allowed as a deduction for medical and dental expenses under section 213 of the Code for that taxable year. N.C. Gen. Stat. § 228.90(b)(1b) defines the term “Code” as “the Internal Revenue Code as enacted as of May 1, 2020, including any provisions enacted as of that date that become effective either before or after that</p>	<p>We are continuing to ask Governor Cooper and members of the General Assembly to quickly address these two much-needed changes. The General Assembly is not currently scheduled to reconvene until April 28; however, we are exploring any possible means to achieve relief on these issues. The Governor stated during his March 23 press conference that another federal package is anticipated, and he has been in contact with legislative leadership on next steps.</p> <p>In addition, we are exploring the options available to provide relief from the requirement to file business personal property tax filings due on April 15 under extension. This is a work in progress.</p> <p>We need your help! <i>Please keep an eye out for a forthcoming grassroots campaign we are setting up using our One Click Politics platform.</i> This technology enables NCACPA to draft an advocacy message you can forward to your representatives in a matter of minutes. We are keenly aware you have no time to spare, which is why the speed of using this platform is so extremely beneficial. This is a critical opportunity to use your considerable influence to request additional relief for your clients and customers.</p> <p>Essential Business Services As states move to issue general closure orders for all nonessential businesses, we want you to know about our efforts to ensure your clients will have access to accounting services. On Saturday evening, <u>NCACPA sent a letter to Governor Cooper</u> requesting accounting services be designated as an essential business service should the Governor, at some future date, choose to issue an order closing all nonessential business services. We are not aware that such an order is planned, but want to be proactive and ensure our Governor has</p>

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	<p>calculation of NC taxable income. However, any expenses paid using the proceeds of the PPP loan that are deducted for federal tax purposes are not deductible when calculating NC taxable income. • 2019 Individual Income Tax Return – You must add the amount of any expenses deducted on your federal return on Form D-400 Schedule S, Part A, Line 5 if (1) the payment of the expenses result in PPP loan forgiveness, and (2) you excluded from gross income the amount of forgiven PPP loan. Limitation on Charitable Contributions – The IRC § 170 60% of AGI limit on charitable contributions remains in effect for tax year 2020. Employer Payments of Student Loans – Employer payments of student loans under Code § 127(c) are included in NC taxable income for tax year 2020. Above-the-Line Deduction for Qualified Charitable Contributions – The amount of the above-the-line deduction taken for qualified charitable contributions under section 2204 of the CARES Act must be added back to adjusted gross income for tax year 2020. Decoupling Provisions Impacting Corporations Business Interest Expense Limitation – The business interest expense deduction under Code § 163(j) remains at 30% of adjusted taxable income as calculated on a separate entity basis. • 2019 C-Corporation Income Tax Return – You must add the amount of business interest expense deducted on the federal return in excess of the 30% limitation on Form CD-405,</p>	<p>date. Application of North Carolina Law On June 30, 2020, the General Assembly updated the State’s reference to the Code to include federal tax provisions enacted as of May 1, 2020. As part of that update, the reference to section 213 of the Code was updated from January 1, 2019 to May 1, 2020. For tax year 2019, this 1 The Department has issued an additional notice to address other changes related to the update to the Code reference and accompanying decoupling adjustments.</p> <hr/> <p>_____ Personal Taxes Division Page 2 of 2 July 9, 2020 update allows taxpayers who elect to deduct North Carolina itemized deductions to deduct qualifying medical and dental expenses that exceed 7.5% of AGI, instead of 10% of AGI. At the time the Department printed the 2019 North Carolina Individual Income Tax Return, (“D400”), the State had not updated its reference to section 213 of the Code. (See the Department’s Important Notice dated February 3, 2020.) As a result, the D-400, as printed by the Department, permits a taxpayer to deduct only the amount of medical and dental expenses that is more than 10% of the taxpayer’s AGI. (See 2019 D-400, Schedule S, Supplemental Schedule, (“Schedule S”). How to Compute the Enhanced Medical and Dental Expense Deduction on the D-400 If you elect to itemize North Carolina deductions for tax year 2019 and you qualified to deduct medical and dental expenses on Line 4 of the 2019 federal Schedule A, Itemized Deductions, you may do the following: If you have not filed your D-400, you should calculate the amount on Schedule S, Line 22c by multiplying Schedule S, Line 22b by 7.5% (.075). You should follow the remaining instructions found on the D-400 and in the 2019 North Carolina Individual Income Tax Instructions, (“D-401”). If you have filed your D-400, you may file an amended return to reflect the change to the medical and dental expense threshold. You must follow the instructions for amending returns found in the D-401. In addition, you should calculate the amount on Schedule S, Line 22c by multiplying Schedule S, Line 22b by 7.5% (.075). You should then follow the remaining instructions found on the D-400 and in the D-401. If you file an amended D-400, you must file the return within the statute of limitations for obtaining a refund. In general, the statute of limitations for obtaining a refund is the later of (1) three years after the due date of the return; or (2) two years after payment of the tax. See N.C. Gen. Stat. § 105-241.6.” (7/9/20)</p> <p>NC DOR Press Release on Waiving Interest (5/4/20)</p> <p>“N.C. Department of Revenue Will Waive Interest Under New Law <i>Interest Waiver Applies to Individual, Corporate, and Franchise Taxes Due from April 15 through July 15</i></p>	<p>information concerning the essential nature of the services you provide.”</p>

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	<p>Schedule H, Line 1.h. Payment Protection Program Loan Forgiveness and Expenses – Amount of forgiven PPP loan is not included in the calculation of NC taxable income. However, any expenses paid using the proceeds of the PPP loan that are deducted for federal tax purposes are not deductible when calculating NC taxable income. • 2019 C-Corporation Income Tax Return – You must add the amount of expenses deducted on your federal return on Form CD-405, Schedule H, Line 1.h if (1) payment of the expenses result in PPP loan forgiveness, and (2) you excluded from gross income the amount of forgiven PPP loan.</p> <p>Amended Returns - If you have already filed a 2019 North Carolina income tax return and your federal adjusted gross income (for individuals) or federal taxable income (for corporations) is impacted by the amendments to federal law included in FCAA and CARES Act or by the provisions of federal law from which North Carolina has decoupled, you must file an amended North Carolina return. If the amended return reflects additional tax due, you will avoid a late-payment penalty provided the additional tax reflected on the amended return is paid when the amended return is filed. If the amended return reflects additional tax due but some or all of the additional tax is not paid when the amended return is filed, the unpaid tax is subject to applicable penalties. In addition, statutory interest</p>	<p>The North Carolina Department of Revenue (NCDOR) announced today expanded tax relief for individuals and businesses as part of the state’s response to the COVID-19 pandemic. Under the new law signed by Governor Roy Cooper, the NCDOR will not charge interest from April 15, 2020 through July 15, 2020 on underpayments of individual income, corporate income, and franchise tax on tax returns due to be filed between April 15, 2020, through July 15, 2020. The relief also applies to estimated income tax payments due between the same dates. In March, the NCDOR extended the deadline for filing North Carolina individual income, corporate income, and franchise taxes due on April 15, 2020 to July 15, 2020. In addition, the agency announced it would not charge penalties for those filing and paying their taxes due on April 15, 2020, as long as they file and pay their tax before July 15, 2020, to mirror the federal Internal Revenue Service changes. At that time, interest could not be waived without a change in law. While the NCDOR has offered additional penalty relief for many other tax types, including sales and use and withholding taxes, the interest waiver only applies to individual income, corporate income, and franchise taxes under the new law. NCDOR will issue a notice providing additional details regarding the relief provided under this new law. ...” (5/4/20)</p> <p>NC DOR Press Release on Expanded Relief (3/31/20)</p> <p>“NC Department of Revenue Offers Expanded Penalty Relief for Taxpayers <i>Penalty Relief Includes Sales and Use and Withholding Taxes</i></p> <p>Secretary of Revenue Ronald G. Penny announced today that the North Carolina Department of Revenue (NCDOR) is expanding tax relief as part of Governor Roy Cooper’s response to the COVID-19 pandemic. The NCDOR will not impose penalties for late filing or payments of many tax types, including sales and use and withholding taxes, through July 15. The NCDOR previously announced tax relief for individuals, corporations, partnerships, trusts, and estates.</p> <p>“These measures will come as welcome tax relief for individuals and businesses across North Carolina,” Penny said. “We are providing the maximum flexibility under existing state law.”</p> <p>In the notice issued today, the NCDOR announced that it will not impose penalties for failure to obtain a license, failure to file a return, or failure to pay a tax that is due on March 15, 2020 through July 15, 2020,</p>	

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	<p>accrues on tax not paid by the original due date of the tax return. Taxpayers that owe additional North Carolina income tax may request a waiver of penalties within the provisions of the Department’s Penalty Waiver Policy.)</p>	<p>if the corresponding license is obtained, return is filed, or tax is paid on or before July 15, 2020.</p> <p>The NCDOR cannot waive interest from the due date under current state law--currently 5% per year, the minimum rate allowed by statute. Additionally, sales and use and withholding taxes are trust taxes and the money collected must be remitted to the state and cannot be used for other purposes.</p> <p>The relief from Late Action Penalties applies to the following tax types:</p> <ul style="list-style-type: none"> • 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 • Various Taxes Administered by the Excise Tax Division <p>More information in the Important Notice”</p> <p>NC DOR Important Notice: Department of Revenue Expands Penalty Relief for Taxpayers Affected by Coronavirus Disease 2019 (COVID-19) (3/31/20)</p> <p>“On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to COVID-19. On March 17, 2020, the North Carolina Department of Revenue (“Department”) announced penalty relief for certain taxpayers with returns or payments due between March 15, 2020 and March 31, 2020. Subsequently, on March 20, 2020, the United States Department of the Treasury and the Internal Revenue Service announced that the time for filing certain federal returns was extended under Section 7508A of the Internal Revenue Code to July 15, 2020. On March 23, 2020, the Department announced relief for income and franchise taxpayers with returns and payments due on April 15, 2020.</p> <p>Expansion of North Carolina Tax Penalty Relief from March 15, 2020 through July 15, 2020</p> <p>The Department expands relief from the following penalties for failing to obtain a license, to file a return, or to pay taxes:</p>	

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		<p>• Failure to obtain a license (G.S. 105-236(a)(2)); • Failure to file a return (G.S. 105-236(a)(3)); • Failure to pay tax (G.S. 105-236(a)(4)); and • The penalties regarding informational returns (G.S. 105-236(a)(10)); (collectively, “Late Action Penalties”). The Department will not assess penalties for failure to obtain a license, failure to file a return, or failure to pay a tax that is due on March 15, 2020 through July 15, 2020, if the corresponding license is obtained, return is filed, or tax is paid on or before July 15, 2020.</p> <p>The relief from Late Action Penalties applies to the following tax types:</p> <ul style="list-style-type: none"> • Income and Franchise Tax (see Important Notice); • 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 (See Important Notice). <p>Taxpayers do not need to request a penalty waiver to qualify for this relief. However, if a taxpayer receives a proposed assessment of a penalty covered by the relief granted in this notice, the taxpayer should contact the Department by phone, at 1-877-252-3052, or by writing to the Department at the following address: North Carolina Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602.</p> <p>Interest</p> <p>State law prevents the Department from waiving any interest except in the limited case of interest on taxes imposed prior to or during a period for which a taxpayer has declared bankruptcy under Chapter 7 or Chapter 13 of Title 11 of the United State Code. As such, if you owe additional tax, the Department is required to charge interest on any unpaid tax, accruing from the original due date, until the tax is paid.</p> <p>The interest rate is currently 5% per year. This is the minimum rate allowed by statute.</p> <p>Limitations</p> <p>The relief from Late Action Penalties granted herein does not change or extend the due date of any returns or payments. However, on March 23, 2020, the Secretary announced an extension of time to file income and</p>	

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		<p>franchise tax returns with due dates of April 15, 2020. See Important Notice.</p> <p>The relief granted herein does not include relief from other criminal and civil penalties imposed by North Carolina law. If you collect money from employees, contractors, or customers that is held in trust for the State and local governments, the use of such money is against the law and subject to civil penalty and criminal liability.</p> <p>Additional Relief</p> <p>In separate notices issued on March 23, 2020 and March 31, 2020, the Department announced relief from Late Action Penalties for other tax types.</p> <p>In addition to the relief granted in this notice, the Secretary of Revenue may waive or reduce any penalties provided for in Subchapter I of Chapter 105. See N.C. Gen. Stat. § 105-237(a). A taxpayer seeking waiver of penalties not covered by this notice should review the Department’s Penalty Policy and complete Form NC-5500, Request to Waive Penalties (“NC-5500”).</p> <p>Questions</p> <p>This Important Notice may be updated as new information becomes available. If you have any questions about this notice, you may call 1-877-252-3052 to speak to a customer service representative or write to Customer Service, PO Box 1168, Raleigh, NC 27602.”</p> <p>NC DOR Frequently Asked Questions for Relief Offered in Response to COVID-19 Outbreak (3/24/20)</p> <p>“1. Am I required to file my income tax return by April 15, 2020?</p> <p>No. The Secretary has automatically extended the time for filing income and franchise tax returns due on April 15, 2020, to July 15, 2020, for individuals, corporations, and estates and trusts to mirror the announced deadline change from the Internal Revenue Service. The automatic extension also applies to partnerships.</p> <p>2. What tax schedules qualify for the extension of time to file?</p> <p>The extension of time to file through July 15, 2020, applies to individual income tax returns, corporate income and franchise tax returns,</p>	

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		<p>partnership tax returns, and estate and trust tax returns due April 15, 2020. It does not apply to trust taxes such as sales and use taxes or withholding taxes.</p> <p>3. What do I need to do to request the extension of time to file my income tax return?</p> <p>Nothing. The extension of time to file your income tax return will be granted automatically. No action is required in order to receive an extension through July 15, 2020.</p> <p>4. Can I receive an additional extension of time to file an income tax return if I cannot file by July 15, 2020?</p> <p>Yes. Taxpayers that need additional time to file beyond the July 15th deadline can submit a request for an additional extension with the IRS or with the Department on or before July 15, 2020.</p> <p>5. Will I receive a failure to pay penalty if I pay my income tax liability after April 15, 2020?</p> <p>No. The Department's Important Notice issued March 19, 2020, provided that the Secretary will not assess the failure to pay penalty as long as the amount of income tax due is paid on or before July 15, 2020.</p> <p>6. Will I receive a failure to file penalty if I file my income tax return after April 15, 2020?</p> <p>No. The Department's Important Notice issued March 23, 2020, provided that the Secretary will not assess the failure to file penalty as long as the income tax return is filed, or an extension is granted, on or before July 15, 2020.</p> <p>7. Will I be responsible for paying interest if I pay my income tax liability after April 15, 2020?</p> <p>Yes. You will be responsible for paying interest at the statutory rate from April 15, 2020, until you pay your income tax liability. The rate of interest is currently 5% per year, the minimum rate allowed by statute. Currently, State law prevents the Department from waiving accrued interest, including interest assessed for the underpayment of estimated tax, except in limited cases.</p>	

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		<p>8. Will I be required to pay all tax and interest due by April 15, 2020, to receive an extension to file through July 15, 2020?</p> <p>No. The extension to file an income tax return through July 15, 2020, will be granted even if additional tax and interest are due on April 15, 2020.</p> <p>9. What can I do if I cannot pay my income tax liability by July 15, 2020?</p> <p>If you have filed your tax return and cannot pay the tax due in full, you can use our website to make payments until you receive a Notice of Collection from the Department. Upon receipt of a Notice of Collection, you may request an Installment Payment Agreement.</p> <p>10. How do I request a penalty wavier for penalties not covered in this notice?</p> <p>You should complete Form NC-5500, Request to Waive Penalties, and mail the form to the N.C. Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602-1168.”</p> <p>NC DOR Press Release on tax filing deadline extended to July 15 – (3/21/20)</p> <p>“Tax Filing Deadline Extended to July 15 <i>Extension applies to individual, corporate and franchise tax bills in North Carolina</i></p> <p>The N.C. Department of Revenue (NCDOR) recently announced that they will extend the April 15 tax filing deadline to July 15 for individual, corporate, and franchise taxes to mirror the announced deadline change from the Internal Revenue Service.</p> <p>In addition to the filing extension, the NCDOR will not charge penalties for those filing and paying their taxes after April 15, as long as they file and pay their tax before the updated July 15 deadline. However, the department cannot offer relief from interest charged to filings after April 15. Unless state law is changed, tax payments received after April 15 will be charged accruing interest over the period from April 15 until the date of payment. These changes do not apply to trust taxes, such as sales and use or withholding taxes. The NCDOR will issue official notification once the IRS publishes their guidance, which has not happened at this time....”</p>	

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		<p>Governor Press Release (3/20/20)</p> <p>“Tax Deadline Extended to July 15 <i>What that means for individual, corporate and franchise tax bills in North Carolina</i> The North Carolina Department of Revenue (NCDOR) announced today that they will extend the April 15 tax filing deadline to July 15 for individual, corporate, and franchise taxes to mirror the announced deadline change from the Internal Revenue Service. “Taxpayers need relief during this difficult time and my administration is bringing it,” Governor Roy Cooper said. “I will work with both Republicans and Democrats in the state legislature to provide additional help.” The NC Department of Revenue (NCDOR) will extend the deadline for filing North Carolina individual income, corporate income, and franchise taxes to July 15, 2020. NCDOR will not charge penalties for those filing and paying their taxes after April 15, 2020, as long as they file and pay their tax before the updated July 15, 2020 deadline. However, the department can not offer relief from interest charged to filings after April 15th. Unless state law is changed, tax payments received after April 15 will be charged accruing interest over the period from April 15 until the date of payment. These changes do not apply to trust taxes, such as sales and use or withholding taxes. The NCDOR will issue official notification once the IRS publishes their guidance, which has not happened at this time. ...”</p> <p>Prior NC DOR Press Release on Payment Penalties Waived Through July 15 (3/19/20)</p> <p>“N.C. Department of Revenue Offers Relief in Response to COVID-19 Outbreak <i>Payment Penalties Waived Through July 15</i></p> <p>Secretary of Revenue Ronald G. Penny announced today that the North Carolina Department of Revenue (NCDOR) is offering individuals and businesses relief as part of the state’s response to the COVID-19 outbreak. The NCDOR will not impose the late payment penalty for income tax due on April 15, 2020 if the tax is paid by July 15, 2020. On March 18, the Internal Revenue Service (IRS) announced an extended payment deadline for federal taxes, but did not extend the filing deadlines. The NCDOR is mirroring this payment extension to the greatest extent possible under current state law. While the NCDOR is waiving late payment penalties through July 15, state law prevents</p>	

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		<p>waiving any interest. As with federal returns, the due date for filing the state income tax returns remains April 15, 2020. For all the details, review this notice.</p> <p>...</p> <p>Notice - N.C. Department of Revenue Offers Penalty Waivers Related to State of Emergency (3/17/20)</p> <p>NC DOR released an Important Notice providing penalty relief for failure to file or pay taxes due between 3/15 and 3/31 so long as filed or paid by 4/15. This does not apply to returns or payments due 4/15 at this time. The waiver is not automatic and must be requested using the regular NC DOR penalty waiver request form (NC-5500).</p> <p>“The N.C. Department of Revenue has published a notice that outlines penalty waivers for taxpayers related to the coronavirus state of emergency. The waivers are for certain “late action penalties.”” “Important Notice: Department of Revenue Provides Penalty Relief to Persons Affected by Novel Coronavirus Disease The purpose of this notice is to inform taxpayers who have been affected by novel coronavirus disease (“COVID-19”) of a limited-time waiver of certain penalties imposed upon taxpayers by the North Carolina Department of Revenue (“Department”).</p> <p>On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to COVID-19. The Secretary has become aware that, because of COVID-19, some taxpayers may not be able to meet certain filing or payment requirements. In response, the Secretary has elected to waive the following penalties for failing to obtain a license, to file a return, or to pay taxes:</p> <ul style="list-style-type: none"> <input type="checkbox"/> The penalty for failure to obtain a license (G.S. 105-236(a)(2)); <input type="checkbox"/> The penalty for failure to file a return (G.S. 105-236(a)(3)); <input type="checkbox"/> The penalty for failure to pay tax when due (G.S. 105-236(a)(4)); and <input type="checkbox"/> The penalties regarding informational returns (G.S. 105-236(a)(10)) <p>(collectively, “Late Action Penalties”). The waiver applies to the failure to timely obtain a license, file a return, or pay a tax that is due between March 15, 2020, and March 31, 2020, if the license is obtained, the return or extension application is filed, or the tax is paid by April 15, 2020.</p> <p>North Carolina Tax Penalty Relief</p>	

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		<p>General Statute 105-237(a) provides the Secretary of Revenue authority to waive or reduce penalties provided for in Subchapter 1 of Chapter 105. The Department’s Penalty Policy allows a waiver of penalties for special circumstances.</p> <p>The Department will waive any Late Action Penalties assessed against taxpayers that have been affected by COVID-19 (“Affected Taxpayers”). The waiver for Affected Taxpayers will apply to Late Action Penalties for deadlines occurring between March 15, 2020, and March 31, 2020. To qualify for the waiver, an Affected Taxpayer must file the return, pay the tax, obtain the license, or receive an extension on or before April 15, 2020. The waiver will be considered a waiver for special circumstances. The waiver will not be considered a waiver for good compliance that can only be granted once every three years per tax type.</p> <p>State law prevents the Department from waiving any interest, including interest assessed for the underpayment of estimated tax, except in the limited case of interest on taxes imposed prior to or during a period for which a taxpayer has declared bankruptcy under Chapter 7 or Chapter 13 of Title 11 of the United State Code.</p> <p>How to Obtain State Penalty Waivers</p> <p>Affected Taxpayers who cannot meet their filing or payment requirement as a result of COVID-19 should complete Form NC-5500, Request to Waive Penalties (“NC-5500”). Affected Taxpayers should write “COVID-19” on the top of the NC-5500.</p> <p>The NC-5500 is available on the Department’s website, www.ncdor.gov. Affected Taxpayers that do not have access to the NC-5500 can attach a letter requesting a penalty waiver. The letter should contain the taxpayer’s name, address, SSN or FEIN, Account ID, and the tax type and tax period for which the taxpayer seeks waiver of penalty.</p> <p>The NC-5500 or letter should be mailed to the North Carolina Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602. .”</p>	
North Dakota	<p>ND DOR Covid-19 Website (4/2/20)</p> <p>ND DOR Release (3/20/20)</p>	<p>ND DOR Covid-19 Website (4/2/20)</p> <p>GUIDANCE FOR NORTH DAKOTA TAXPAYERS DURING COVID-19 PRECAUTIONS</p>	The North Dakota Supreme Court declared a state of emergency for the state's courts in response to COVID-19; the court provided a number of statewide scheduling changes, including that all jury trials yet to begin, both

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	<p>(July 15 – ND - 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. 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). 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. Penalty and interest will apply beginning July 16. A federal extension to file can be sought (Individuals – Form 4868) which also extends the time to file your North Dakota return to October 15. With a federal extension in place, no <i>penalty</i> would be due if North Dakota income tax was filed and paid by October 15, but extension <i>interest</i> on the unpaid tax would apply starting on July 16. Penalty and interest will be automatically waived if the tax is paid by July 15. The July 15 waiver announcement applies to first and second quarter estimated payments that are due April 15, 2020. If the first quarter estimated tax payment is made by July 15, all interest will</p>	<p>Updated 4/15/2020</p> <p>As the COVID-19 situation progresses in North Dakota, we want to assure taxpayers that the North Dakota Office of State Tax Commissioner remains open and ready to help with tax-related services and questions.</p> <p>We are modifying some services to make health and safety a top priority for taxpayers and staff, such as:</p> <ul style="list-style-type: none"> • We continue to follow guidance from the North Dakota Department of Health to help limit the spread of COVID-19. • By executive order of Governor Doug Burgum, state offices are limiting public access through April 30, 2020. We continue to assist taxpayers through alternate methods. • We are encouraging the use of e-file and mail to submit returns. We continue to assist taxpayers by phone and email to resolve any questions as part of our efforts to help limit the spread of COVID-19. <p><i>Q: Has the income tax deadline changed?</i> A: We are 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><i>Q: What if COVID-19 impacts my ability to file and pay my other taxes on time?</i> A: As a North Dakota taxpayer, you have the ability to request additional time if you believe you will be unable to file a return or pay the tax in a timely manner because of a COVID-19 related situation, please contact the Office of State Tax Commissioner.</p> <p>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). 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> <p><i>Q: Will COVID-19 impacts delay my refund?</i> A: No. Refunds are being issued in a timely manner. Use the Where’s My Refund tool to check on your refund status.</p> <p><i>Q: Are free tax preparation services affected?</i> A: To help slow the spread of COVID-19 in North Dakota, many free</p>	<p>criminal and civil, are suspended through April 24, 2020.</p>

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	<p>be waived. Also, if the first quarter estimated tax payment is made after July 15, any interest related to the period of April 15 to July 15 will be automatically waived. If the first and second quarter estimated tax payment due April 15 and June 15 is made by July 15, all interest will be waived. Also, if payment is made after July 15, any interest related to the period of April 15 to July 15 will be automatically waived. For a 2016 calendar year return that had an original due date of April 15, 2017, the July 15 waiver announcement does NOT affect the time limit to amend the 2016 return. 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. Taxpayers that are not required to file a federal income tax return because their income is below the filing threshold requirement, but choose to file a federal tax return solely to be able to receive an economic impact payment, do not need to file a North Dakota tax return. Regarding the business income tax return, the July 15 waiver announcement applies to the</p>	<p>income tax preparation sites have closed for 2020. You may be eligible to file your return electronically for free. See if you qualify.</p> <p><i>Q: Who can I contact with questions?</i> A: If you have questions, please contact the Office of State Tax Commissioner. Because of staffing during the COVID-19 period, we encourage contact us by email at individualtax@nd.gov, or call us at 701-328-1247.</p> <p>If you have more specific questions, please refer to our expanded <u>Income Tax & COVID-19 Impact FAQ's section</u> below.</p> <p>Thank you for your understanding and patience as we work to keep our citizens and staff safe!</p> <p>GENERAL INCOME TAX</p> <p><i>Q: My return is due April 15, 2020. What do I need to do to obtain the waiver of penalty and interest?</i></p> <p>A: Nothing. Taxpayers who are able to file prior to July 15, do not need to take any additional steps if they are able to file by that date. If the tax is paid after July 15, no amount of penalty and interest will be due for the period of April 15 through July 15.</p> <p><i>Q: The IRS also announced that all income tax filing and payment dates falling between April 1 and July 15 are being extended to July 15. Are North Dakota's due dates for that period also extended?</i></p> <p>A: North Dakota will also provide automatic relief from penalty and interest for any income tax return or payment that is due prior to July 15. This includes a second quarter estimated payment this is due June 15.</p> <p><i>Q: I am unable to file my return and/or pay the tax by July 15. What penalty or interest will apply?</i></p> <p>A: Penalty and interest will apply beginning July 16. A federal extension to file can be sought (Individuals – Form 4868) which also extends the time to file your North Dakota return to October 15. With a federal extension in place, no <i>penalty</i> would be due if North Dakota income tax was filed and paid by October 15, but extension <i>interest</i> on the unpaid tax would apply starting on July 16.</p>	

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	<p>calendar year partnership return (Form 58) and calendar year S-corporation return (Form 60). the withholding or composite tax that is owed on those returns. It applies to the tax owed on those returns that have a date of April 15, 2020. The July 15 waiver announcement applies to business returns filed on a fiscal year basis which obtained an extension to file the return to April 15, 2020. The waiver applies to any income tax return or payment with a due date falling between April 1 and July 15, 2020, including a due date which was previously extended. The waiver only applies to income tax returns and payments and first and second quarter estimated tax payments with a due date of April 15 and June 15, 2020. Requests for waivers of penalty and interest can be specifically made and will be considered on a case-by-case basis. The July 15 waiver announcement does NOT apply to a previously received a Correction Notice or a Notice of Determination. The automatic waiver applies only to penalty and interest related to the original return and payment that was due April 15, 2020. Also, any due date to respond to the Notice of Determination or any other correspondence which requests a response is not affected by the announcement. If additional time is</p>	<p><i>Q: I have already electronically filed my return and scheduled an ACH payment to be made April 15, 2020. Can I change this payment or date?</i></p> <p>A: We cannot change the amount or the date, but we can cancel the payment for you. To cancel the payment, you must contact our office. If you choose to cancel the payment, you must make the payment by July 15. Electronic payments can be made on our payment site at www.nd.gov/tax - select Make a Payment on the menu. If you choose to mail a paper check, it must be accompanied by a voucher, which can be completed and printed through our payment site at www.nd.gov/tax - select Make a Payment on the menu, and scroll down to Print Payment Voucher.</p> <p><i>Q: I have already filed my return but have not paid. Can I wait to pay until July 15 without being charged any penalty or interest?</i></p> <p>A: Yes. Penalty and interest will be automatically waived if the tax is paid by July 15.</p> <p><i>Q: I have already filed my return and paid the tax owed. Can I amend the return to get my payment returned to me?</i></p> <p>A: No. Taxes that have already been filed and paid are complete. The due date to file and pay the tax did not change, but rather a waiver for penalty and interest was applied through July 15 to provide relief to those impacted by COVID-19 in case they were unable to file by the April 15 deadline.</p> <p><i>Q: Does the July 15 waiver announcement apply to my first quarter estimated payment that is due April 15, 2020 and my second quarter estimated payment due June 15, 2020?</i></p> <p>A: Yes. If the payment is made by July 15, all interest will be waived. Also, if payment is made after July 15, any interest related to the period of April 15 to July 15 will be automatically waived.</p> <p><i>Q: For a 2016 calendar year return that had an original due date of April 15, 2017, does the July 15 waiver announcement affect the time limit to amend my 2016 return?</i></p>	

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	<p>needed to respond, contact our office. If the telecommuting is attributable to a COVID related response and is intended to be temporary, North Dakota will not assert income tax nexus on that basis alone. If the telecommuting is attributable to a COVID related response and is intended to be temporary, North Dakota will not require inclusion of that payroll in the numerator of the payroll factor.)</p>	<p>A: 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>ECONOMIC STIMULUS QUESTIONS</p> <p><i>Q: I have a question related to the Economic Impact Payments, who can I contact?</i></p> <p>A: The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) authorizes economic impact payments to those who qualify. The Office of State Tax Commissioner will not be issuing the economic impact payments and has no role in the payments. If you have questions related to eligibility, payments, or for more information, please visit the IRS website at https://www.irs.gov/newsroom/economic-impact-payments-what-you-need-to-know.</p> <p>Be aware of the economic impact payment scams. The IRS and the Office of State Tax Commissioner will not contact you by phone, text or e-mail asking to verify your bank account information in order to receive your economic impact payment faster. Do not click on links or open any attachments.</p> <p><i>Q: I am not required to file a federal income tax return because my income is below the filing threshold requirement, but I choose to file a federal tax return solely to be able to receive an economic impact payment, do I need to file a North Dakota tax return.</i></p> <p>A: No.</p> <p>BUSINESS INCOME TAX</p> <p><i>Q: I file a calendar year partnership return (Form 58). Does the July 15 waiver announcement apply to my return and the withholding or composite tax that is owed on that return?</i></p> <p>A: Yes. It the waiver applies to any income tax return or payment with a due date falling between April 1 and July 15, 2020.</p>	

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		<p><i>Q: I file a calendar year S-corporation return (Form 60). Does the July 15 waiver announcement apply to my return and the withholding or composite tax that is owed on that return?</i></p> <p>A: Yes. It the waiver applies to any income tax return or payment with a due date falling between April 1 and July 15, 2020.</p> <p><i>Q: My business return is filed on a fiscal year basis with a due date of May 15, 2020? Does the July 15 waiver announcement apply to my return?</i></p> <p>A: Yes. It the waiver applies to any income tax return or payment with a due date falling between April 1 and July 15, 2020.</p> <p><i>Q: My business return is filed on a fiscal year basis with a due date of June 15, 2020. Does the July 15 waiver announcement apply to my return?</i></p> <p>A: Yes. It the waiver applies to any income tax return or payment with a due date falling between April 1 and July 15, 2020.</p> <p><i>Q: My business return is filed on a fiscal year basis which obtained an extension to file the return to April 15, 2020. Does the July 15 waiver announcement apply to my extended due date?</i></p> <p>A: Yes. The waiver applies to any income tax return or payment with a due date falling between April 1 and July 15, 2020, including a due date which was previously extended.</p> <p><i>Q: My corporate income tax return is filed on a fiscal year basis with an original due date of May 15, 2020. Does the July 15 waiver announcement apply to my first quarter estimated payment that is due May 15, 2020?</i></p> <p>A: Yes. The waiver applies to any income tax return or payment with a due date falling between April 1 and July 15, 2020.</p> <p><i>Q: My corporate income tax return is filed on a fiscal year basis with an original due date of June 15, 2020. Does the July 15 waiver</i></p>	

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		<p><i>announcement apply to my first quarter estimated payment that is due June 15, 2020?</i></p> <p>A: Yes. The waiver applies to any income tax return or payment with a due date falling between April 1 and July 15, 2020.</p> <p><i>Q: Is there any limit to the maximum amount of payment to which the July 15 waiver announcement applies?</i></p> <p>A: No. There is no limit, regardless of the type of income tax.</p> <p><i>Q: I have previously received a Correction Notice or a Notice of Determination. Does the July 15 waiver announcement apply to this?</i></p> <p>A: No. The automatic waiver applies only to penalty and interest related to the original return and payment that was due between April 1 and July 15, 2020. Also, any due date to respond to the Notice of Determination or any other correspondence which requests a response is not affected by the announcement. If additional time is needed to respond, contact our office.</p> <p><i>Q: Because of COVID restrictions and recommendations, some of our employees are present in North Dakota in a temporary telecommuting capacity. Would this create nexus for 2020 for our company?</i></p> <p>A: If the telecommuting is attributable to a COVID related response and is intended to be temporary, North Dakota will not assert income tax nexus on that basis alone.</p> <p><i>Q: Because of COVID restrictions and recommendations, some of our employees, whose payroll which is ordinarily assignable to another state for payroll factor purposes, are telecommuting from a location in North Dakota. Is this payroll included as North Dakota payroll?</i></p> <p>A: If the telecommuting is attributable to a COVID related response and is intended to be temporary, North Dakota will not require inclusion of that payroll in the numerator of the payroll factor.” (5/4/20)</p> <p>ND DOR Release (3/20/20)</p>	

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		<p data-bbox="709 168 1413 224">“GUIDANCE FOR NORTH DAKOTA TAXPAYERS DURING COVID-19 PRECAUTIONS</p> <p data-bbox="709 248 921 274"><i>Updated 3/20/2020</i></p> <p data-bbox="709 302 1476 418">As the COVID-19 situation progresses in North Dakota, we want to assure taxpayers that the North Dakota Office of State Tax Commissioner remains open and ready to help with tax-related services and questions.</p> <p data-bbox="709 443 1486 498">We are modifying some services to make health and safety a top priority for taxpayers and staff, such as:</p> <ul data-bbox="762 540 1486 813" style="list-style-type: none"> <li data-bbox="762 540 1455 596">• We continue to follow guidance from the North Dakota Department of Health to help limit the spread of COVID-19. <li data-bbox="762 605 1486 690">• By executive order of Governor Doug Burgum, state offices are limiting public access through April 6, 2020. We continue to assist taxpayers through alternate methods. <li data-bbox="762 699 1486 813">• We are encouraging the use of e-file and mail to submit returns. We continue to assist taxpayers by phone and email to resolve any questions as part of our efforts to help limit the spread of COVID-19. <p data-bbox="709 857 1146 883">Has the income tax deadline changed?</p> <p data-bbox="709 889 1476 1003">We are 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 data-bbox="709 1027 1423 1083">What if COVID-19 impacts my ability to file and pay my other taxes on time?</p> <p data-bbox="709 1089 1476 1206">As a North Dakota taxpayer, you have the ability to request additional time if you believe you will be unable to file a return or pay the tax in a timely manner because of a COVID-19 related situation, please contact the Office of State Tax Commissioner.</p> <p data-bbox="709 1230 1192 1256">Will COVID-19 impacts delay my refund?</p> <p data-bbox="709 1263 1470 1318">No. Refunds are being issued in a timely manner. Use the Where’s My Refund tool to check on your refund status.</p> <p data-bbox="709 1343 1199 1369">Are free tax preparation services affected?</p> <p data-bbox="709 1375 1486 1463">To help slow the spread of COVID-19 in North Dakota, many free income tax preparation sites have suspended services. Please contact the site for updated hours of operation.</p>	

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		<p>You may be eligible to file your return electronically for free. See if you qualify.</p> <p>Who can I contact with questions? If you have questions, call us at 701-328-7088 or 1-877-328-7088, or visit www.nd.gov/tax/about/contact-us.</p> <p>Thank you for your understanding and patience as we work to keep our citizens and staff safe!"</p>	
Ohio	<p>DOT Ohio's COVID-19 Tax Relief FAQs (7/27/20)</p> <p>DOT Webpage on Ohio's COVID-19 Tax Relief and FAQs (4/21/20)</p> <p>Ohio DOT Press Release on extending filing and payment until 7/15 (3/27/20)</p> <p>House Bill 197 – enacted 3/27/20</p> <p>(July 15 – extending filing and payment to July 15 – waiving penalty and interest on the payment during the extension. The filing extension, and waiver of penalty and interest, will be available to those filing the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state's centralized filing system. 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. 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>	<p>DOT Ohio's COVID-19 Tax Relief FAQs (7/27/20)</p> <p>Will the Department accept electronically signed documents? (7/27/20)</p> <p>During the period of the emergency declared by Governor DeWine's Executive Order 2020-01D, the Department of Taxation will temporarily accept an electronic signature for the following types of documents:</p> <ul style="list-style-type: none"> • Refund claims for any tax type; • Petitions for Reassessment; • TBOR-1s; • Settlement Agreements; • Waivers (Statute of Limitation Extensions) • Consents to Accept Electronic Delivery; and • Voluntary Disclosure Agreements. <p>The Department will temporarily accept an electronic signature in either of the following formats:</p> <ul style="list-style-type: none"> • Images of signatures (scanned or photographed) in one of the following file types: .tif, .jpg, .jpeg, or .pdf. • Digital Signatures that use encryption techniques to provide proof of original and unmodified documentation on one of the following file types: tiff, jpg, jpeg, or pdf. <p>Additionally, the taxpayer or representative must include a statement, either in an attached cover letter or within the body of the email transmitting the document that states: "The attached [name of document] includes [name of taxpayer]'s valid signature and the taxpayer intends to transmit the attached document to the Department of Taxation." (7/27/20)</p>	<p>H.B. 565, referred to the Ways and Means Committee on May 5, would extend the filing and payment dates for state (Ch. 5747), municipal (Ch. 718), and school district (Ch. 5748) income taxes by the same period as any federal income tax extension granted in response to the COVID-19 state of emergency. No penalties, interest penalties, or interest in connection with those taxes will accrue during the extension period. H.B. 591, referred to the House Ways and Means Committee on May 5, would suspend certain employer municipal income tax withholding requirements during the COVID-19 state of emergency. (5/12/20)</p> <p>OSCPA Press Release on enacted legislation (3/27/20)</p> <p>"Legislature OKs state deadline extension (Written on Mar 27, 2020) The Ohio Legislature voted unanimously Wednesday to give Ohio Tax Commissioner Jeff McClain authority to extend the state tax filing deadline to July 15 in alignment with the delayed federal deadline. Governor Mike DeWine indicated he would sign the bill into law quickly and supports the July 15 state filing delay. "We are grateful for the strong leadership shown by Gov. DeWine, Lt. Gov. Jon Husted, and members of the Ohio Senate and Ohio House in moving critical issues like this forward so quickly in these extremely trying times," said OSCP A President and CEO Scott Wiley. "</p>

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		<p>DOT Webpage on Ohio's COVID-19 Tax Relief and FAQs (4/21/20)</p> <p>“Ohio’s Filing and Payment Extensions On March 27, 2020, Governor Mike DeWine signed Amended Substitute House Bill 197 extending the deadline to file and pay the state income tax without interest or penalty. The extension is available to those filing the Ohio individual income tax, school district income tax, pass-through entity and fiduciary income tax, and also extends to municipal net profit taxpayers that have opted-in to the state’s centralized filing system. Returns, payments and estimated payments with due dates from April 15, 2020 through June 15, 2020, including fiscal year filers, are extended without interest or penalty to July 15, 2020. Click here (3/27/20) to view the tax alert. <i>All other tax return filings and payment due dates remain unchanged.</i> Please see our due dates table for more information.</p> <ol style="list-style-type: none"> 1. News Release <ul style="list-style-type: none"> • Income Tax Filing Deadline Extended (3/27/2020) • Tax Alert: Executive Order Waives Truck Permit for COVID-19 Cargo (4/17/2020) <ul style="list-style-type: none"> • Executive Order / Permit Waived (4/17/2020) 2. Am. Sub. H.B. 197 (Tax related Sections: 22, 28, and 29) <ul style="list-style-type: none"> • H.B. 197: Final Veto Message 3. Journal Entries - Issued March 27, 2020 <ul style="list-style-type: none"> • Estimated Payment Extensions for Ohio Income Taxes (Individual Income, School District Income, Fiduciary Income, and Pass-Through Entity) • Filing and Payment Extensions for Ohio Income Taxes (Individual Income, School District Income, Fiduciary Income, and Pass-Through Entity) • Extension for Municipal Net Profit Tax • Extension for Municipal Net Profit Tax Estimated Payments • Estimated Payment Extension for Municipal Income Tax on Electric Light and Telephone Companies (4/8/20) • Filing Extension for Municipal Income Tax on Electric Light and Telephone Companies (4/8/20) 4. Contact Us 5. Filing Season Central 6. Ohio Department of Health / Coronavirus 7. IRS Coronavirus Update <ul style="list-style-type: none"> • Non-Filers Can Apply HERE for Federal Stimulus Payment 8. FAQs” (4/21/20) 	<p>The move was just one provision of House Bill 197, emergency legislation created in response to the COVID-19 pandemic. It was also one of two legislative priorities identified by OSCPA members and leadership as the state and federal government began working in earnest over the past two weeks to contain the outbreak. On March 22, Ohio Department of Health Director Amy Acton, MD, MPH, signed a “stay at home” order that ruled that several key businesses and services, including accounting services, may continue as an essential business function. (OSCPA is nevertheless strongly urging accounting professionals to observe physical distancing and to work from home as much as possible.)</p> <p>Barbara Benton, CAE, the Society’s vice president of government relations, said nearly 1,000 people used OSCPA’s online tool to send almost 4,000 messages encouraging officials to move the deadline and recognize accounting as essential. Furthermore, OSCPA members in 70 of Ohio’s 88 counties sent messages.</p> <p>“This has been a great way for our members to personally influence public policy,” Benton said. “Their involvement has been invaluable, and they should know that we are continuing to advocate on their behalf on key business and professional licensure issues so they can focus on their businesses during this difficult time.”</p> <p>The bill expressly authorizes the Tax Commissioner to extend any of the state’s tax filing and payment deadlines, and to waive associated interest and penalties for taxpayers affected by the emergency. McClain’s authority, if he so chooses to use it, also applies to school district income taxes, municipal income taxes administered by the state, and certain fees administered by the Department of Taxation. OSCPA is urging the Tax Commissioner to also extend the due dates for first and second quarter estimated</p>

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		<p>Ohio DOT Press Release on extending filing and payment until 7/15 (3/27/20)</p> <p>“Ohio Extending Income Tax Filing and Payment Deadline</p> <p>Tax Commissioner Jeff McClain today announced that Ohio will be following the federal government and IRS in extending the deadline to file and pay the state income tax.</p> <p>The new deadline is July 15, an extension of approximately three months from the original deadline of April 15.</p> <p>Commissioner McClain said the extension is intended to provide some relief to taxpayers and help offset some of the economic impact of the coronavirus and the public safety measures adopted to contain its spread.</p> <p>As with the IRS extension, Ohio will be waiving penalty on tax due payments made during the extension. Also, thanks to a legislative agreement between Governor Mike 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 the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state’s centralized filing system.</p> <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. 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> <p>The Department of Taxation will be issuing more detailed guidelines in the next few days.”</p>	<p>payments. The federal government has only extended the first quarter to date.</p> <p>The municipal income tax due dates for individuals are tied to the state filing deadline, so the cities’ deadlines will automatically extend when the state extension takes place. Because many employees are working from home, H.B. 197 also keeps the status quo for withholding to the employee’s principal place of work (despite the “20-day rule”) during the emergency period, or within 30 days thereafter. H.B. 197 includes an emergency clause so all provisions will become effective immediately upon signature. Other provisions of the bill would:</p> <ul style="list-style-type: none"> • Bar disconnection of public water service. • Extend voting by mail to allow counting of absentee ballots postmarked by April 28. • Make allowances for people whose licenses of various kinds will expire during the emergency. • Grant local governments flexibility to meet remotely, with provisions for public participation • Waive state testing and report cards for this academic year. • Waive usual requirements to permit high school seniors who were on track before the crisis to graduate. • Expand eligibility for unemployment compensation. • Allow a one-time transfer from the Rainy-Day Fund this fiscal year, with Controlling Board approval. <p>As news of the coronavirus continues to develop, refer to OSCPA’s resource page to stay informed.</p> <p>Related: Read the bill: House Bill 197 HB 197 summary HB 197 tax amendment”</p> <p>Ohio bill – House Bill 197 – enacted (3/27/20)</p>

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			<p data-bbox="1516 170 1734 224">Summary of the bill Amendment</p> <p data-bbox="1516 261 1990 315">From the tax side, the amendment begins on page 65. Some items to note:</p> <p data-bbox="1516 352 2032 496">For all of the changes, it authorizes the Tax Commissioner to perform certain actions. Thus, the Tax Commissioner must still act after the bill is signed by the Governor to actually extend due dates.</p> <p data-bbox="1516 505 1629 529">Net profit:</p> <ul data-bbox="1516 537 2032 932" style="list-style-type: none"> <li data-bbox="1516 537 2032 654">• For net profit filers that filed their federal return by 3/16, they are still required to file a return by 4/15 unless they request a separate extension. <li data-bbox="1516 662 2032 777">• For net profit filers that have a calendar year end and filed an extension those returns were already extended so no additional changes were made in the bill. <li data-bbox="1516 786 2032 932">• The physical presence of employees that are working outside of their place of employment does not create nexus in the municipality at least for the length of the emergency plus 30 days. <p data-bbox="1516 940 1577 964">CAT:</p> <ul data-bbox="1516 972 2032 1057" style="list-style-type: none"> <li data-bbox="1516 972 2032 1057">• The commissioner is authorized to extend the due date for this return which would be due May 11, 2020. <p data-bbox="1516 1065 1661 1089">Withholding:</p> <ul data-bbox="1516 1097 2032 1427" style="list-style-type: none"> <li data-bbox="1516 1097 2032 1427">• Employers are not required to follow 718.011 which generally requires an employer to withhold income tax in a jurisdiction once an employee reaches 21 days in that municipality as the employees in temporary locations are deemed to be performing services in their principal place of work location during the emergency. The employer is required to continue to withhold municipal income tax for the principal place of work location. <p data-bbox="1516 1459 1646 1484">Individuals:</p>

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			<ul style="list-style-type: none"> • On the state side, the due date will be extended to the federal due date. • For the municipal income tax, R.C. 718.05(G)(1)(a) ties the due date to the state due date. As long as the state extension passes, no further actions should be required. • State and municipal estimates are authorized to be extended as well.” (summary from a member, 3/25/20) <p>OSCPA Press Release (3/25/20)</p> <p>“With so much taking place amid this COVID-19 pandemic, we wanted to make sure you know what your Ohio Society of CPAs is doing on your behalf.</p> <p>OSCPA has been in constant communication with the Ohio Congressional Delegation, the DeWine Administration, the Ohio Department of Taxation, and Ohio legislative leaders on multiple fronts. Two top priorities have already been achieved, with the assistance of hundreds of Ohio CPAs who reached out to their elected officials through our letter-writing program:</p> <ol style="list-style-type: none"> 1. Ensuring that businesses and individuals can continue to have access to CPAs by having accounting services included as an “essential service” in conjunction with the State’s “Stay at Home” order. 2. Helping the federal government understand and agree to the need to extend the federal income tax filing due date to July 15. <p>We are now focused on getting the state filing and payment deadlines extended to July 15 as well. Under current law, the Tax Commissioner only has authority to grant an extension of 45 days, so – at OSCPAs’ urging – today the Ohio Senate and House unanimously amended House Bill 197 to grant the Tax Commissioner the power to extend the filing and payment deadlines for a longer period. Based on Gov. DeWine’s public comments, the deadline is</p>

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			<p>expected to be moved to July 15 soon after he signs House Bill 197 into law. The legislation includes an emergency clause so all provisions will become effective immediately upon signature.</p> <p>In addition to the filing extension, we’re requesting that the Ohio and municipal first- and second quarter estimated payment deadlines be extended. Ohio Tax Commissioner Jeff McClain was given authority to address these deadlines as well, along with the ability to waive interest payments. (Previously he could waive only penalties.) Unfortunately, the federal government has only extended the first quarter to date.</p> <p>The municipal income tax due dates for individuals are tied to the state filing deadline, so the cities’ deadlines will automatically extend when the state extension takes place. Further, H.B. 197 allows the tax commissioner to extend the due date of the state-administered municipal net profits tax. Because many employees are currently working from home, H.B. 197 also keeps the status quo for withholding to the employee’s principal place of work (despite the “20-day rule”) during the emergency period, or within 30 days thereafter.</p> <p>To the almost 1,000 members who took the time to reach out to their elected officials: Thank you!</p> <p>Please contact us with any questions or concerns and know that we continue to advocate on your behalf so you can focus your attention on your own businesses during this difficult time. Stay safe!</p> <p>OSCPA Press Release on Accounting services deemed ‘essential’ in state ‘stay at home’ order. (3/22/20)</p>

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			<p>“Accounting services deemed ‘essential’ in state ‘stay at home’ order Ohio Department of Health Director Amy Acton has signed a “stay at home” order for all Ohioans starting Monday evening, however several key businesses and services, including accounting services, may continue as an essential business function.</p> <p><u>The order</u> will go into effect on Monday, March 23 at 11:59 p.m. and will remain in effect until at least Monday, April 6. Gov. Mike DeWine announced the measure Sunday afternoon in what has become a daily news conference and update on the state’s efforts to slow the COVID-19 pandemic.</p> <p>Sunday’s announcement came after several days of concerted effort by OSCPAs members and leadership to ensure accounting services could continue to function amid any shutdowns.</p> <p>On Friday, OSCPAs President & CEO Scott Wiley, CAE, <u>wrote to the DeWine Administration</u> to explain the importance of the profession to the COVID-19 response effort.</p> <p>“Businesses are facing difficult decisions due to the major disruption caused by COVID-19,” Wiley <u>wrote</u>. “More than ever, business owners will rely on their CPAs to provide analysis and advice that allows them to make vital decisions, meet their contractual obligations, pay their employees and – ultimately – stay in business.”</p> <p>The Society also leveraged the power of membership, as nearly 800 people sent nearly 2,500 messages via OSCPAs online tool to ask legislators to both recognize accounting as essential, and to move the state’s tax filing day. (More on that below.)</p>

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			<p>Wiley on Sunday said the administration’s decision for accounting is “a big deal.”</p> <p>“On behalf of the Ohio Society of CPAs’ Executive Board and leadership, I want to thank Gov. DeWine, Lt. Gov. Husted and their staffs for recognizing the importance – indeed, the necessity – of CPAs to the continuity of critical functions in our state.</p> <p>“Accounting has a vital role to play – not only in this pandemic, but as we begin to think about how we can help businesses and society get moving again once this ends.”</p> <p>It’s important to note that, under the order, businesses permitted to continue operations must meet several requirements, including:</p> <ul style="list-style-type: none"> • Meeting physical distancing requirements contained in the order • Allowing as many employees as possible to work from home • Actively encouraging sick employees to stay home • Ensuring that sick leave policies are up to date • Separating employees who appear to have acute respiratory illness symptoms • Reinforcing key messages – stay home when sick, use cough and sneeze etiquette, and practice hand hygiene – to all employees • Providing protection supplies (soap and hand sanitizer are two examples) • Being prepared to change business practices if needed <p>Wiley said more remains to be done – and quickly, noting that the Ohio General Assembly will return to Columbus this week.</p> <p>“We expect a massive relief package to be on their plate,” he said. “We have urged legislators to include language to mirror the federal filing and payment deadline</p>

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			<p>extensions for 90 days to July 15.” The Society is also requesting the state to extend the due date for the first quarter 2020 estimated payments.</p> <p>He said CPAs should continue to let their legislators know about this important effort by using the Society’s online tool. And as news of the coronavirus continues to develop, refer to OSCPA’s resource page to stay informed.”</p> <p>OSCPA letter to the Governor on accounting an essential service. (3/20/20)</p> <p>“Thank you again for your leadership as Ohio navigates the impact of the COVID-19 virus and works to keep our state safe yet still moving forward as much as possible. Based on what is occurring in other states, we suspect you may be considering a shelter-in-place order.</p> <p>While health care, utilities, grocery stores and public safety are clearly essential services, we request that you consider including professional accounting services as an essential service should you issue a shelter-in-place order.</p> <p>Accounting services are critical to the financial markets, especially when considering legally mandated activities.</p> <p>Further, a precedent has been set in other states; for example, accounting is included as an essential service in NY and CA, two states that already have issued shelter in-place orders.</p> <p>The following points illustrate why accounting services should be considered essential:</p> <ol style="list-style-type: none"> 1. Accountants provide tax preparation services for individuals and businesses. While most Ohio CPAs are now working from home to address client needs, it is a challenge. Our members are recommending extensions as much as possible, but they also are working hard to file as many

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			<p>returns as possible for clients getting a refund. A majority of Ohioans require the help of a tax expert to complete and file an accurate return – even extensions. The reality is that in many cases CPAs working from home during this time occasionally must go into their office to scan, copy and mail tax documents to clients – particularly for seniors who don’t use email. Today, this can even mean that CPAs need to stop by a senior’s residence to pick up documents since they can’t safely leave their home to mail documents.</p> <p>2. Banks and other lenders require current financial statements and information when reviewing loan requests or a financial restructuring. These requests are likely to increase as a result of the current COVID-19 crisis. Now more than ever, business owners need easy access to their CPA.</p> <p>3. Accounting professionals handle critical and sensitive information, requiring robust cybersecurity systems. While very large companies operate in paperless systems with secure remote access, there are many small to midsize companies and individuals that continue to use paper documents. Even if all these documents could be digitally transmitted, cybersecurity remains a concern. Accounting firms have office IT systems in place for managing and protecting consumers' data; these systems aren't always as sophisticated (and, in some parts of the state, readily available) in a home-office environment.</p> <p>4. Businesses are facing difficult decisions due to the major disruption caused by COVID-19. More than ever, business owners will rely on their CPAs to provide analysis and advice that allows them to make vital decisions, meet their contractual obligations, pay their employees and - ultimately - stay in business.</p>

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			<p>5. The services provided by accounting professionals are used across the entire state. By naming them as essential, many communities are and will continue to be served. We are in an environment where the rules are changing day-to-day. We need calm and rational approaches to the problems ahead of us. By including the accounting profession as essential, you are ensuring that a key resource will be available to individuals and businesses to help them make the critical financial decisions they will face.”</p> <p>OSCPA website posting urging extend the Ohio filing date to 7/15 – (3/20/20) “Please urge Ohio officials to act immediately to extend the state and local April 15 filing deadlines to July 15 On March 20 U.S. Treasury Secretary Mnuchin announced the federal government has moved the April 15 FILING deadline to July 15. He previously announced the payment deadline had been moved to July 15. We now need the State of Ohio to move its own filing deadline from April 15 to July 15 waiving any penalties and interest during that time, and doing all it can to have Ohio municipalities do the same.” (3/20/20)</p> <p>OSCPA second letter to the governor requesting extended filing and payment. (3/18/20)</p> <p>“Thank you again for your outreach to The Ohio Society of CPAs regarding challenges expected in the Ohio business community resulting from the COVID-19 pandemic and steps the State of Ohio could take to mitigate that impact.</p> <p>I want to build on OSCPAs March 13 communication urging a postponement of Ohio income tax filing and payment deadlines and encourage Ohio to follow extensions made at the federal level. Yesterday, President Trump announced the federal government is delaying by 90 days any required payments for 2019</p>

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			<p>income tax returns, and no penalties or interests on those tax obligations for 90 days. Pursuant to Notice 2020-17, the federal government is unfortunately maintaining the April 15th due date for filing returns or extensions. Despite the federal government’s position, we strongly urge that the State of Ohio NOT conform with the April 15th filing date, and instead defer by 90 days both the filing and payment due dates, and waiver of any related penalties and interest during that time. We make this recommendation for three primary reasons:</p> <p>1) Based on R.C. 718.05(G)(1)(a), the municipal deadline is tied to the state of Ohio’s filing deadline and has nothing to do with the payment deadline.</p> <p>a. If Ohio does not extend the filing deadline, over 600 different local taxing jurisdictions could have 600 different interpretations of a payment deadline extension, and some will still try to assess penalties and interest for payments after April 15th anyway.</p> <p>b. If Ohio does not extend the filing deadline, a municipality could say that 718.05(G)(1)(a) applies to both filing and payment, and if the State chooses not to assess under their own administrative policy it does not bind a municipality to do the same.</p> <p>2) Form 4868 (the federal extension form) will still be due by April 15th, which means the actual computations will still need to be done in order to file an accurate extension for October 15th.</p> <p>a. Obtaining an extension is relatively easy, but all the work preparing the actual request itself is what takes up much of the tax preparers’ time and effort.</p>

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			<p>b. Delaying the payment deadline is beneficial to the taxpayer and economy. If the filing deadline is also not extended, then tax preparers will be spending as much time, if not more, attempting to obtain extensions until October 15th.</p> <p>3) The process of preparing accurate returns or extensions often involves face-to-face meetings of tax preparers and clients which is highly being discouraged at this time. All nonessential businesses have been encouraged to close operations or send their employees to work from home.</p> <p>a. There's an extremely high level of stress within the tax preparation community today. March, in the best of years, is a challenging month. Many of our members are attempting to follow state directives by fully going remote with their workforces for the first time. This new workplace uncertainty has is making it very difficult to meet existing deadlines.</p> <p>b. When you add in the challenges of children at home due to school closures and the likelihood that daycares will soon close, CPAs who typically would be working 12-hour days are unable to do so. Many are trying to get their clients' tax forms completed when they find themselves working from their kitchen tables with spotty internet connections and clients who cannot access needed information.</p> <p>While we recognize that extending a major tax due date and related payments creates difficulties for government entities, we believe the significant challenges created by the pandemic merit the State of Ohio doing just that. Please take these points into consideration and grant an extension of time to both filings and payments.</p>

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			<p>Thank you both for the leadership you are providing our state and all Ohioans during these unprecedented times. I would welcome the opportunity to discuss this matter further if you have any questions.”</p> <p>OH DOT website posting: “Effective immediately, the Ohio Department of Taxation has closed its walk-in center due to Coronavirus concerns.” (3/12/20)</p> <p>OSCPA press release on OSCP A letter request to the Governor: (3/13/20)</p> <p>“Extend income tax filing and payment deadlines, following any extensions we anticipate will be made at the federal level. ...</p> <p>We know that the Trump Administration is already seriously considering extending deadlines; to avoid confusion, we encourage the State of Ohio to adopt the same changes the federal government ultimately adopts. While whatever is ultimately adopted by the federal government is still uncertain, I have attached a copy of the letter outlining recommendations made by the accounting profession through the American Institute of CPAs to help you understand the various income-tax-related areas of concern. It’s also important that municipal governments in our state also follow any federal and state filing and payment deadline changes.”</p>
Oklahoma	<p>OK Tax Commission Information and Updates on Website (3/23/20)</p> <p>Prior OK Tax Commission Press Release (3/19/20)</p> <p>(July 15 – extend filing and payment of income tax return due April 15 -including first quarter 2020 estimated tax payments.)</p>	<p>OK Tax Commission Information and Updates on Website (3/23/20)</p> <p>“Oklahoma Tax Commission extends Oklahoma income tax filing date to July 15, 2020</p> <p>Updated March 23: 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’s announcement on Friday, March 20, that the Trump administration has decided to push the federal income tax filing date from April 15 to July 15, the Oklahoma Tax Commission (OTC) is likewise extending the 2019 Oklahoma income tax return due date from April 15 to July 15, 2020. This is applicable to income tax due from Tax Year 2019 and the first</p>	<p>OK Tax Commission COVID-19 Website (3/23/20)</p> <p>“Oklahoma Tax Commission FAQ</p> <p>Is the Oklahoma Tax Commission Open?</p> <p>The lobby of our Oklahoma City main office (2501 N Lincoln Blvd, Oklahoma City, OK) is open for services to taxpayers by appointment only. You do not need to call ahead to receive an appointment. When you arrive, you'll be checked in outside of our entrance. When it is</p>

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		<p>quarter payment for Tax Year 2020, both of which would normally be due on April 15, 2020.</p> <p>...</p> <p style="text-align: center;"><u>Oklahoma Tax Commission FAQ</u></p> <p>Is the Oklahoma Tax Commission Open?</p> <p>The lobby of our Oklahoma City main office (2501 N Lincoln Blvd, Oklahoma City, OK) is open for services to taxpayers by appointment only. You do not need to call ahead to receive an appointment. When you arrive, you'll be checked in outside of our entrance. When it is time for your appointment, you will enter and receive one-on-one assistance from a taxpayer assistance representative. Limiting entrance in this way allows us to serve our customers while limiting the number of people in our lobby in adherence with CDC guidelines on stopping the spread of COVID-19. Our Compliance Division lobby is closed at this time, as is the lobby of our Tulsa location.</p> <p>Has the deadline for filing and paying Oklahoma state income taxes changed?</p> <p>Yes. Oklahomans now have until July 15, 2020 to file and pay their 2019 Oklahoma income tax return.</p> <p>Do I need to apply to receive the extended deadline?</p> <p>No. The new deadline (July 15) for filing and paying your 2019 Oklahoma income tax return is extended to all with no need to apply in order to receive it.</p> <p>Can I file taxes, renew vehicle registration, make payments and more online?</p> <p>Yes! We encourage you to. <u>View all of our available online services by clicking here.</u></p> <p>Prior OK Tax Commission <u>Press Release</u> (3/19/20)</p>	<p>time for your appointment, you will enter and receive one-on-one assistance from a taxpayer assistance representative. Limiting entrance in this way allows us to serve our customers while limiting the number of people in our lobby in adherence with CDC guidelines on stopping the spread of COVID-19. Our Compliance Division lobby is closed at this time, as is the lobby of our Tulsa location.</p> <p>Can I file taxes, renew vehicle registration, make payments and more online?</p> <p>Yes! We encourage you to. <u>View all of our available online services by clicking here.</u></p> <p>“As COVID-19 continues to disrupt many aspects of public life, the Oklahoma Tax Commission encourages taxpayers to use our online services. The lobby of our Oklahoma City main office is open for services to taxpayers which adhere to current CDC guidelines. Our Compliance Division lobby is closed at this time, as is the lobby of our Tulsa location. Taxpayers may visit our main office (2501 N Lincoln Blvd, Oklahoma City, OK) for in-person service.</p> <p>A key element of preventing COVID-19 spread is social distancing. One way you can practice this during tax season is using our online services to file, check the status of your return, complete identity verification processes, make payments and much more from the comfort of your home <u>through OkTAP</u>. Our online services also extend to our Motor Vehicle division. You can renew your registration, order a personalized plate and more <u>through OkCARS</u>. We strongly advise that you make use of these resources if possible.</p> <p>As COVID-19 continues to evolve, we will provide updates. Please check this page for the latest information regarding the availability of our services.”</p>

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			<p>Updates from the OSCPA:</p> <ul style="list-style-type: none"> • On 3/18/20, Governor Stitt signed SB661, temporarily allowing public bodies to satisfy the Open Meetings Act electronically. This is due to expire November 15. • The Oklahoma Tax Commission is still open, including their office. This issue is compounded due to the cash-only deposits required by the cannabis vendors. • The Oklahoma Accountancy Board is closed to visitors and cancelled this month's meeting.
Oregon	<p>Oregon DOR website on penalty relief (12/16/20) –</p> <p>Oregon governor press release on penalty relief for 2019 returns (12/14/20)</p> <p>Oregon DOR website (12/16/20) – New COVID-19 tax relief</p> <p>OR DOR - COVID-19 tax relief options (11/20)</p> <p>DOR COVID-19 FAQs (8/3/20)</p> <p>DOR Press Release on PPP loans, EIDL advances, SBA loan subsidies not subject to CAT (5/6/20)</p> <p>DOR COVID-19 Response Website (5/1/20)</p> <p>Director's Orders FAQ (4/20/20)</p> <p>Director's Order 2020-02 (4/20/20) to extend deadlines for additional tax types</p> <p>Director's Order 2020-01 (3/24/20) on extending personal and</p>	<p>Oregon DOR website on penalty relief (12/16/20) –</p> <p>“New COVID-19 tax relief</p> <p>On December 14, 2020, Governor Brown announced the following additional relief that applies to Personal Income, Corporate Excise, and Corporate Income taxes:</p> <ul style="list-style-type: none"> • 100 percent penalty waivers on 2019 income tax due from businesses that are impacted by COVID-19. • 100 percent interest waivers on 2019 income tax due from small businesses that are impacted by COVID-19 and that have less than \$5 million in gross receipts. • Continuing to provide extended payment plans of up to 36 months for any taxpayer impacted by COVID-19 when entering into an approved payment plan. <p>Check back soon for frequently asked questions about this new relief.” (12/16/20)</p> <p>Oregon governor press release on penalty relief for 2019 returns (12/14/20)</p> <p>“Governor Kate Brown Announces Tax Relief for Small Businesses Impacted by COVID-19 December 14, 2020</p> <p><i>Department of Revenue also extends Oregon payment due date for amusement device tax</i></p> <p>Salem, OR—Governor Kate Brown today announced new measures the Oregon Department of Revenue will take to provide tax relief to Oregon small businesses suffering from the economic impacts of COVID-19. These measures will eliminate penalties and interests on 2019 income</p>	

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>corporate income tax filing and payment dates</p> <p>news releases</p> <p>DOR Press Release (3/25/20)</p> <p>For purposes of Oregon corporate excise/income tax, the presence of teleworking employees of the corporation in Oregon between March 8, 2020 and December 31, 2020 won't be treated by the department as a relevant factor when making a nexus determination if the employee(s) in question are regularly based outside Oregon.</p>	<p>tax due from Oregon businesses who are struggling to pay tax bills amid COVID-19 restrictions.</p> <p>“I have heard from business owners across the state about the struggle to keep their doors open during these difficult times,” said Governor Brown. “Small business owners who play by the rules shouldn’t face penalties and fees because COVID-19 has robbed them of their livelihood. In March, the Department of Revenue implemented measures to help all taxpayers navigate COVID-19. Today we are announcing an expansion of that relief to help business owners who are struggling.”</p> <p>The additional tax relief provisions apply to Personal Income, Corporate Excise, and Corporate Income taxes:</p> <ul style="list-style-type: none"> • 100% penalty waivers on 2019 income tax due from businesses that are impacted by COVID-19. • 100% interest waivers on 2019 income tax due from small businesses that are impacted by COVID-19 and that have less than \$5 million in gross receipts. • Continuing to provide extended payment plans of up to 36 months for any taxpayer impacted by COVID-19 when entering into an approved payment plan. <p>In addition to these measures, the Governor has directed the Oregon Department of Revenue to extend the due date of the amusement device tax (lottery machines) for the second quarter of tax year 2020 from January 14, 2021, to April 14, 2021. This will provide additional relief for Oregon restaurants and bars experiencing economic hardship.</p> <p>Information about tax relief offered by the Department of Revenue is available here.</p> <p><i>Contact Information</i></p> <p>Liz Merah 503-877-8287 elizabeth.merah@oregon.gov</p> <p>Nikki Fisher 503-373-7489 nikki.fisher@oregon.gov</p> <p>Charles Boyle 503-931-7773 Charles.boyle@oregon.gov</p> <p><i>Category</i></p> <ul style="list-style-type: none"> • Coronavirus • Economy & Jobs 	

<p>(July 15 - extension for Oregon personal and corporate income tax filing and payment deadlines. It applies for personal and corporate income taxes and some other taxes. Personal income tax deadline is automatically extended from April 15, 2020 to July 15, 2020. The Oregon tax payment deadline for payments due with the 2019 tax year return is automatically extended to July 15, 2020. Estimated tax payments for tax year 2020 are not extended. Oregon's April 15, 2020 estimated tax payment due date for tax year 2020 has not been extended and is still due on April 15, 2020. The first estimated payment for the CAT is not extended and is due April 30, 2020. However, 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 for taxpayers making a good-faith effort to estimate their first quarter CAT payments. The tax year 2019 six-month extension to file, if requested, continues to extend only the filing deadline until October 15, 2020. The regular filing extension grants more time to file until October 15, 2020, but it does not further extend the payment due date beyond July 15, 2020. If you properly estimate your 2019 tax liability using the information available to you and file for an extension by July 15, 2020, your tax return will be due on October 15, 2020 for personal income tax and November 15, 2020</p>	<ul style="list-style-type: none"> • Employment • Taxes <p>Attachments</p> <p>OR DOR - COVID-19 tax relief options (11/20)</p> <p>“Corporations For purposes of Oregon corporate excise/income tax, the presence of teleworking employees of the corporation in Oregon between March 8, 2020 and December 31, 2020 won't be treated by the department as a relevant factor when making a nexus determination if the employee(s) in question are regularly based outside Oregon. (updated November 2020)”</p> <p>DOR COVID-19 FAQs (8/3/20) “Corporations - For purposes of Oregon corporate excise/income tax, the presence of teleworking employees of the corporation in Oregon between March 8, 2020 and November 1, 2020 won't be treated by the department as a relevant factor when making a nexus determination if the employee(s) in question are regularly based outside Oregon.”</p> <p>DOR Press Release on PPP loans, EIDL advances, SBA loan subsidies not subject to CAT (5/6/20)</p> <p>“The Oregon Department of Revenue has determined that certain federal assistance to businesses under the Coronavirus Aid, Relief, and Economic Security (CARES) Act is not commercial activity under Oregon statute and will not be subject to the Corporate Activity Tax.</p> <p>The exempt assistance includes forgiven Paycheck Protection Program (PPP) loans, Economic Injury Disaster Loan (EIDL) emergency advances, and Small Business Administration (SBA) loan subsidies. More information can be found in the Beyond the FAQ section of the CAT page on the department's website.</p> <p>According to information provided about the CARES Act on the website of the U.S. Department of the Treasury:</p> <ul style="list-style-type: none"> • PPP loans provide small businesses with funds to pay up to eight weeks of payroll costs including benefits. Funds can also be used to pay interest on mortgages, rent, and utilities. • EIDL emergency advances of up to \$10,000 are available to provide economic relief to businesses that are currently struggling with a 	
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<p>for corporation excise and income tax. For corporate income/excise taxpayers, the Oregon return filing and payment due date for tax year 2019 is automatically extended from May 15, 2020 until July 15, 2020. Fiscal year returns due on or after April 1, 2020 and before July 15, 2020 are also extended to July 15, 2020. Payments for and returns due after May 15, 2020 are not extended at this time. The second Director’s Order (2020-02) extends the due date to July 15, 2020 for Oregon corporate excise/income fiscal year tax returns that are otherwise due from April 1, 2020 through July 15, 2020. Under Director’s Order 2020-02, the extension of the filing and payment due dates applies to estate transfer taxes (Form OR-706), which are now due on July 15, 2020. Director’s Order 2020-02 extends the three-year statute of limitation deadline for claiming a refund for the 2016 tax year to July 15, 2020, if that deadline would otherwise fall on a date on or after April 1, 2020 and before July 15, 2020. Director’s Order 2020-02 extends the time to claim a 2016 Oregon income tax refund to July 15, 2020. Estimated tax payments for tax year 2020 are not extended. Any interest and penalties with respect to Oregon tax filings and payments extended by this order begin accruing on July 16, 2020. 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. Under the Director’s Orders, normal filing,</p>	<p>temporary loss of revenue.</p> <ul style="list-style-type: none"> • SBA loan subsidies cover six months of payments for “covered loans” in regular servicing status. <p>Taxpayers with general questions about the CAT can email cat.help.dor@oregon.gov or call 503-945-8005.</p> <p>Visit www.oregon.gov/dor to get tax forms, check the status of your refund, or make tax payments; call 800-356-4222 toll-free from an Oregon prefix (English or Spanish); 503-378-4988 in Salem and outside Oregon; or email questions.dor@oregon.gov. For TTY (hearing or speech impaired), call 800-886-7204.” (5/6/20)</p> <p>DOR COVID-19 Response Website (5/1/20)</p> <p>“Oregon tax return filing and payment deadlines extended At the direction of Governor Kate Brown, the Oregon Department of Revenue has announced an extension for Oregon tax filing and payment deadlines for personal income taxes and some other taxes closely following the IRS extension declaration. This move is a result of the governor’s priority to keep Oregonians safe and healthy, while also providing relief and consistency for Oregon taxpayers affected by the federal and state COVID-19 emergency.</p> <p>Personal and corporate income tax</p> <p>Federal relief On March 21, 2020, the IRS issued a news release (Notice 2020-58) automatically extending the filing due date to July 15, 2020, for all returns due April 15, 2020, and allowing all payments due on that date to be deferred until July 15, 2020, without penalties or interest, regardless of the amount of the payment. The IRS also has established a special webpage on IRS.gov focused on steps to help individuals, businesses and other taxpayers affected by the coronavirus. The distribution of economic impact payments will begin in the coming weeks and will be distributed automatically, with no action required for most people. Visit the IRS’s coronavirus tax relief webpage to learn more about the payments and how individuals can get them.</p> <p>Economic Impact Payment information With the cooperation of the Free File Alliance, the IRS has created its first online tool to allow individuals without a 1040 filing obligation to register for an Economic Impact Payment. The IRS soon plans to offer a second tool to give citizens a payment delivery date and direct deposit information. Check back here for more details as they become available.</p> <p>Oregon relief</p>	
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<p>payment, and deposit due dates continue to apply to both payroll and noncorporate excise taxes (like emergency communications (E911), marijuana, state lodging, tobacco, etc. The first quarter 2020 Form OQ return and payment due dates are not extended and are still due April 30, 2020. Employers must also maintain their current withholding deposit schedules (e.g., daily, monthly, quarterly, etc.). Any taxpayers who have filing or payment due dates other than those due on or after April 1 and before July 15 have not been granted relief by this order. PPP loans, EIDL advances, SBA loan subsidies not subject to CAT. The Oregon Department of Revenue has determined that certain federal assistance to businesses under the Coronavirus Aid, Relief, and Economic Security (CARES) Act is not commercial activity under Oregon statute and will not be subject to the Corporate Activity Tax. The exempt assistance includes forgiven Paycheck Protection Program (PPP) loans, Economic Injury Disaster Loan (EIDL) emergency advances, and Small Business Administration (SBA) loan subsidies. The IRS economic impact payments are not taxable under current Oregon law. The payments are considered an advance payment of your federal refundable credit that would otherwise be claimed on your 2020 personal income tax return. Unemployment income is taxable to Oregon. Qualified leave wages are taxable. Oregon is tied to this law. There has been no exception for these wages</p>	<p>Under the authority of ORS 305.157, the director of the Department of Revenue has determined that the governor’s state-declared emergency due to the COVID-19 pandemic and the action of the IRS will impair the ability of Oregon taxpayers to take certain actions within the time prescribed by law. Therefore, the director has ordered an automatic extension of the 2019 tax year filing and payment due dates for certain affected taxpayers as indicated below.</p> <p>For details of the extensions, see the department’s news releases; the March 24 Director’s Order 2020-01 on extending personal and corporate income tax filing and payment dates; the April 20 Director’s Order 2020-02 to extend deadlines for additional tax types and extending appeal rights; and the Director’s Orders FAQ (4/20/20).</p> <p>Collections</p> <p>In response to the state of emergency declared for the COVID-19 pandemic, the Oregon Department of Revenue is temporarily modifying some of its collections processes to provide relief for individuals and businesses in Oregon. Read the full list of changes.</p> <p>“Collections Relief Related to COVID-19</p> <p>If you owe the state of Oregon money and have a payment agreement with the Department of Revenue, below are ways to minimize the impact of the coronavirus (COVID-19) crisis on your payment plan. Most important: DO NOT just skip or reduce payments to the department. Call us at the appropriate phone number to discuss your options: • Individual tax collections: 503-945-8200. • Business tax collections: 503-945-8100. • Other Agency Accounts collections: 503-945-8199. Existing Payment Agreements—If you’re unable to comply with the terms of your existing payment agreement between now and June 30, 2020, you can request a modification to your payment plan. Do not skip or reduce payments without reaching out to us to make formal arrangements. Formal arrangements will prevent potential issues later. Call us at least five business days before your payment due date. By law, interest will continue to accrue on any unpaid balances. New Payment Agreements—The department reminds people who are unable to pay their debt in full that they can resolve outstanding debt and avoid automated collection actions by entering into a payment agreement with the department. See the following links: • Personal income payment plan. • Other Agency Accounts. • Resources for businesses. Garnishments—The department has taken temporary steps to reduce the automatic issuance of garnishments. If your household is experiencing a financial hardship due to the COVID-19 pandemic and your wages are currently being garnished by the department, you can request a temporary wage garnishment hold if you contact us prior to June 30, 2020. There are limited situations where the temporary hold will not be granted, such as if another garnishment is pending to attach to your</p>	
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<p>to be excluded from Oregon taxable income. Qualified leave wages are not excludable qualified disaster relief payments. Currently, there is no exception for these wages to be excluded from Oregon taxable income. The sick leave and qualified family leave wages are subject to withholding just like any other wages. The order extends the timeframe to submit a written objection or conference request from 30 to 90 days if the deadline for filing a written objection or conference request is on or after April 1, 2020 and before July 16, 2020. This applies to any Notice of Deficiency or Notice of Proposed Refund Adjustment or Notice of Liability issued by the department on or after March 1, 2020 and before June 16, 2020. If your Notice of Deficiency or Notice of Proposed Refund Adjustment or Notice of Liability was issued on or after March 1, 2020 and before June 16, 2020 you have 90 days to submit a written objection or conference request, even though the notice says 30 days. The department did not have time to change the notice wording before the notices were issued, which is why the notice says 30 days instead of 90 days. The Director’s Orders do not extend the time to file an appeal from a department assessment with the Magistrate Division of the Tax Court under ORS 305.280 or otherwise. For most taxes, the appeal to the Oregon Tax Court is still generally due within 90 days of the date on the Notice of Assessment, or within two years from the date tax an income tax</p>	<p>wages. We will monitor the COVID-19 situation and evaluate the need to extend or modify these collections-related relief provisions further. Reach out to us for assistance. We’re here to help during this difficult time.”</p> <p>Corporate Activity Tax Initial quarterly payments for the new Corporate Activity Tax (CAT) are due April 30, 2020. The department understands that the pandemic may impact commercial activity, up or down, to an extent that makes it difficult for businesses to estimate their first payment. The department will not assess underpayment penalties to taxpayers making a good faith effort to estimate their first quarter payments. You can find more information about CAT estimated tax payments at Beyond the CAT FAQ.</p> <p>Property tax deferral The due date for applications for senior or disabled property tax deferral has been extended until June 15, 2020. The due date for filing recertification with the department is still due April 15, 2020. Please contact the department for filing deferral recertification information if you're having difficulty meeting the due date.</p> <p>Guidance to local governments on local budget law On April 15, 2020, the governor signed Executive Order 20-16. This order creates flexibility in public meetings law and local budget law during the COVID-19 emergency period. This includes but is not limited to: allowing alternative meeting formats and options for public comment; changing the quorum requirement for conducting a public meeting; allowing alternative meeting notice publication options for local budget law; and creating an exception to local budget law for necessary expenditures when a municipal corporation is unable to adopt their budget by June 30. This is provided that the municipal corporation adopts a budget and spending appropriations as soon as they are able. Please note that this order does not change the requirement to certify your tax levy to the assessor by July 15. If you are unable to adopt your budget and resolutions imposing and categorizing taxes on time, you must request an extension from your county assessor. The extension must be in writing and received prior to July 15. Please review the full executive order for details. The Department of Revenue's Finance, Taxation, and Exemptions team can assist you with questions regarding local budget law by emailing finance.taxation@oregon.gov or calling 503-945-8293. We suggest you contact your legal counsel or the Oregon Department of Justice's Public Meeting Law Manual for questions regarding public meetings law.” (5/1/20)</p> <p>DOR Press Release (3/25/20)</p>	
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<p>assessment is paid in full. The department may issue a Notice of Assessment, Notice of Proposed Refund Adjustment, or conference letter affirming, canceling, or adjusting a Notice of Liability in response to a written objection or conference request up to 14 months (instead of 12 months). If you received a “Letter Error” or “Billing Error” notice after April 20, 2020 for any of the following three notices: Notice of Deficiency, Notice of Proposed Refund Adjustment, or Notice of Liability issued on or after March 1, 2020 and before June 16, 2020, then your time to request a written objection or conference is extended from 30 days to 90 days. For purposes of Oregon corporate excise/income tax, the presence of teleworking employees of the corporation in Oregon between March 8, 2020 and November 1, 2020 won’t be treated by the department as a relevant factor when making a nexus determination if the employee(s) in question are regularly based outside Oregon. The additional tax relief provisions apply to 2019 returns for Personal Income, Corporate Excise, and Corporate Income taxes:</p> <ul style="list-style-type: none"> • 100% penalty waivers on 2019 income tax due from businesses that are impacted by COVID-19. • 100% interest waivers on 2019 income tax due from small businesses that are impacted by COVID-19 and that have less than \$5 million in gross receipts. • Continuing to provide extended payment plans of up to 36 months for any taxpayer impacted by 	<p>Department of Revenue announces extension of tax filing deadlines and payments</p> <p>At the direction of Governor Kate Brown, the Oregon Department of Revenue today announced an extension for Oregon tax filing and payment deadlines for personal income taxes and some other taxes closely following the IRS extension declaration. This move is a result of the governor’s priority to keep Oregonians safe and healthy, while also providing relief and consistency for Oregon taxpayers affected by the federal and state COVID-19 emergency.</p> <p>“The governor’s clearly stated goal is for Oregon families to stay home, save lives,” said Oregon Department of Revenue Director Nia Ray. “After consultation with the state treasurer and state budget officials, the Department of Revenue will extend personal and corporate income tax deadlines during this challenging period.”</p> <p>Under the authority of ORS 305.157, the director of the Department of Revenue has determined that the governor’s state-declared emergency due to the COVID-19 pandemic and the action of the IRS will impair the ability of Oregon taxpayers to take certain actions within the time prescribed by law. Therefore, the director has ordered an automatic extension of the 2019 tax year filing and payment due dates for certain affected taxpayers as indicated below.</p> <p>For personal income taxpayers:</p> <ul style="list-style-type: none"> • The Oregon return filing due date for tax year 2019 is automatically extended from April 15, 2020 to July 15, 2020. • The Oregon tax payment deadline for payments due with the 2019 tax year return is automatically extended to July 15, 2020. • Estimated tax payments for tax year 2020 are not extended. • The tax year 2019 six-month extension to file, if requested, continues to extend only the filing deadline until October 15, 2020. • Taxpayers do not need to file any additional forms or call us to qualify for this automatic Oregon tax filing and payment extension. • If you have questions about your personal income tax, contact questions.dor@oregon.gov. <p>For corporate income/excise taxpayers:</p> <ul style="list-style-type: none"> • The Oregon return filing due date for tax year 2019 is automatically extended from May 15, 2020 until July 15, 2020. Returns due after May 15, 2020 are not extended at this time. • The Oregon tax payment deadline for payments due with the 2019 return by May 15, 2020 is automatically extended to July 15, 2020. Payments for returns due after May 15, 2020 are not extended at 	
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State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>COVID-19 when entering into an approved payment plan.)</p> <p>(CAT - waive penalties if good faith estimate on first quarter CAT payment due April 30)</p>	<p>this time.</p> <ul style="list-style-type: none"> • Estimated tax payments for tax year 2020 are not extended. • Taxpayers do not need to file any additional forms or call us to qualify for this automatic Oregon tax filing and payment extension. <p>Interest and penalties:</p> <ul style="list-style-type: none"> • Because of the extension of the due dates for filing returns and making payments, any interest and penalties with respect to Oregon tax filings and payments extended by this order begin accruing on July 16, 2020. • 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. <p>Taxpayers can find resources such as forms and publications, information regarding filing as an individual or business, and helpful tools, such as Where’s My Refund and What’s My Kicker, on the Department of Revenue webpage. You can also keep up to date with the latest developments and news surrounding impacts of COVID-19 to your taxes at www.oregon.gov/dor/.</p> <p>You can visit www.oregon.gov/dor/ to get forms, check the status of your refund, or make payments. You can call 503-378-4988 or 800-356-4222 (toll-free) or email questions.dor@oregon.gov for additional assistance. For TTY for hearing- or speech-impaired, call 800-886-7204.”</p> <p>DOR COVID-19 Response Website (4/2/20)</p> <p>Corporate Activity Tax Initial quarterly payments for the new Corporate Activity Tax (CAT) are due April 30, 2020. The department understands that the pandemic may impact commercial activity, up or down, to an extent that makes it difficult for businesses to estimate their first payment. The department will not assess underpayment penalties to taxpayers making a good faith effort to estimate their first quarter payments.</p> <p>Guidance to local governments on local budget law In its supervisory capacity for cities, counties, and other taxation districts relating to local budget law, the department reminds local authorities that they may request, in writing, that the assessor grant an extension of the July 15 deadline for certifying taxes.</p>	
Pennsylvania	DOR COVID Page (5/8/20)	<p>PA DOR COVID-19 Information – electronic signature info. (8/28/20)</p> <p>“Waiver for Signature on Corporate Paper Tax Returns</p>	From Law 360 article on introduced legislation to provide credit for manufacturing PPE (4/16/20)

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>PA DOR COVID-19 Information – electronic signature info. (8/28/20)</p> <p>PA DOR Find Answers including nexus treatment of employees working from home during pandemic (4/20/20)</p> <p>FAQs (4/17/20)</p> <p>PA DOR Relief for Taxpayers During COVID-19 Pandemic (4/17/20)</p> <p>PA DOR News Release on Relief for Taxpayers (4/15/20)</p> <p>PA DOR News Release on Pennsylvania Businesses to Benefit from Waiver for Prepayments of Sales Tax (4/14/20)</p> <p>PA DOR Press Release on Scam Warning: Fraudsters Using New Tactics to Steal Personal Data During COVID-19 Pandemic (4/7/20)</p> <p>PA DOR News Release on Extension of Filing Deadlines to Trusts and Estates and Partnerships and S Corps (4/2/20)</p> <p>PA DOR COVID-19 Webpage (4/2/20)</p> <p>City of Philadelphia DOR Announcement on Employee Nexus and Sourcing (4/22/20)</p> <p>City of Philadelphia DOR News Release - Business Income & Receipts Tax (BIRT), Net Profits</p>	<p>The Department of Revenue is temporarily waiving the requirement for corporate officers to physically sign and date certain corporate tax returns with a wet signature. This waiver applies to tax returns that cannot be submitted to the department electronically. Examples are the returns due for Gross Premiums Tax and Mutual Thrift Institutions Tax. This waiver will be in place during the emergency disaster declaration signed by Gov. Wolf in response to the COVID-19 pandemic. The emergency disaster declaration was signed on March 6, 2020.</p> <p>In place of the corporate officer signature, the person who prepares the return should write in “COVID-19” on the signature line. This will serve as a temporary solution to authenticate the filing of the return if the corporate officer is unable to sign and date the return due to the pandemic.</p> <p>Waiver for Signature on Pass-Through Paper Tax Returns</p> <p>The Department of Revenue is temporarily waiving the requirement for a general partner, principal officer or authorized individual to physically sign and date certain pass-through tax returns with a wet signature. This waiver applies to tax returns that cannot be submitted to the department electronically.</p> <p>This waiver will be in place during the emergency disaster declaration signed by Gov. Wolf in response to the COVID-19 pandemic. The emergency disaster declaration was signed on March 6, 2020.</p> <p>In place of the general partner, principal officer or authorized individual signature, the person who prepares the return should write in “COVID-19” on the signature line. This will serve as a temporary solution to authenticate the filing of the return if the general partner, principal officer, or authorized individual is unable to sign and date the return due to the pandemic.” (8/28/20)</p> <p>DOR COVID Page (5/8/20)</p> <p>“Federal Stimulus Checks Not Subject to PA Taxes</p> <p>The stimulus checks, otherwise known as economic impact payments, being distributed by the federal government are not subject to Pennsylvania personal income tax. The payment is considered a rebate that is non-taxable in Pennsylvania. The payments are being distributed as part of the federal economic stimulus legislation that was signed into law in March in response to the COVID-19 pandemic.” (5/8/20)</p> <p>DOR News Release (3/21/20)</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>“Pa. Bill Seeks Tax Credit For Makers Of Protective Gear Pennsylvania would give a tax credit to manufacturers that retrofit their businesses to manufacture personal protective equipment in response to the COVID-19 pandemic, under a bill recently introduced in the state...”</p> <p>From Law 360 article on introduced legislation to exempt CARES payments from state tax (4/15/20)</p> <p>“Pennsylvania Bill Would Exempt CARES Act Payments From State Tax Pennsylvania would exempt federal COVID-19 relief payments from state income tax under a bill that has been introduced in the state House of Representatives. H.B. 2408, introduced Tuesday.” (4/15/20)</p> <p>PA – enacted - Act 10 of 2020, which extends the due date of certain personal income tax returns and payments, as well as waiving certain other income tax dates. Act 10 of 2020 also extends the deadline for the filing of 2019 local tax returns and payments to July 15, 2020.</p> <p>PA DOR COVID-19 Webpage (4/2/20)</p> <p>“Offices Closed The Department of Revenue’s offices and customer service call center are currently closed as the commonwealth takes steps to help slow the spread of COVID-19 in Pennsylvania. That means anyone visiting a Revenue district office or trying to call the department over the phone will not be able to reach a representative at this time. As an alternative, the department is encouraging taxpayers to use its Online Customer Service Center Opens In A New Window, available at</p>

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	<p>Tax (NPT) filing and payment extensions policy update (4/14/20)</p> <p>(DOR fully closed)</p> <p>(July 15 – PA - filing and payment extended for personal income tax returns, and trusts and estates, partnerships, and S corporations returns and payments – waive penalties and interest on 2019 personal income tax payments through the new deadline of 7/15/20 – applies to both final 2019 tax returns and payments and estimated payments for the first and second quarters of 2020 for the above returns. The department is extending the due date for non-resident withholding and partnership corporate net income tax withholding payments to July 15. Extends the filing date by three months for certain information returns (1099-R, 1099-MISC, and W2-G). There are no additional extensions for fiscal year filers (taxpayers with a tax year other than January to December). Processing delays on paper filed returns. Extension of Filing Deadline Applies to Trusts/Estates, Partnerships and S Corporations to July 15, 2020. Governor Tom Wolf recently signed into law Act 10 of 2020, which extends the due date of certain personal income tax returns and payments, as well as waiving certain other income tax dates. The Department of Revenue also announced it is extending the due date for corporations with tax returns due May 15 to August 14,</p>	<p>PA DOR Find Answers including nexus treatment of employees working from home during pandemic (4/20/20)</p> <p>“Will an employee working from home temporarily due to the COVID-19 pandemic create nexus for PA Corporate Net Income Tax (CNIT) purposes for a business that otherwise does not have nexus with PA? Answer ID 3738 Published 04/03/2020 12:07 PM Updated 04/03/2020 12:16 PM</p> <p>Will an employee working from home temporarily due to the COVID-19 pandemic create nexus for PA Corporate Net Income Tax (CNIT) purposes for a business that otherwise does not have nexus with PA? Governor Tom Wolf issued a Proclamation of Disaster Emergency on March 6, 2020. As a result of COVID-19 causing people to temporarily work from home as a matter of safety and public health, the department will not seek to impose CNIT nexus solely on the basis of this temporary activity occurring during the duration of this emergency. <i>Answers others found helpful</i></p> <p><u>If an employee who normally works in PA and receives PA source compensation works from home in another state temporarily due to the COVID-19 pandemic, does the source of his compensation change to non-PA source compensation?</u></p> <p>Governor Tom Wolf issued a Proclamation of Disaster Emergency on March 6, 2020. 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. It would remain PA source income for all tax purposes, including PA-40 reporting, employer withholding and three-factor business income apportionment purposes for S Corporations, partnerships and individuals.</p> <p><u>Will a 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 PA be required to withhold PIT on compensation?</u></p> <p>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. That means the employee’s compensation remains PA source, and the employer is required to withhold on the compensation.</p> <p><u>Will an employee working from home temporarily due to the COVID-19 pandemic create nexus for Sales and Use Tax (SUT) purposes for a business that otherwise does not have nexus with PA?</u></p>	<p>revenue-pa.custhelp.com Opens In A New Window. You can use this resource to electronically submit a question to a department representative. The department representative will be able to respond through a secure, electronic process that is similar to receiving an email. Additionally, the Online Customer Service Center Opens In A New Window includes thousands of answers to common tax-related questions. We appreciate your patience during this time.”</p> <p>Accounting deemed essential services in the state. Gov. Wolf updated the list of life-sustaining businesses to include accounting, tax preparation, bookkeeping, and payroll services. (3/20/20)</p> <p>Update from the PICPA (3/21/20): “Pennsylvania law stipulates that the deadline for filing personal income tax (PA 40) must align with the federal deadline. Other taxes are not impacted and would need a change in state law to move deadlines. PICPA is working with allies in the legislature to effect needed changes.”</p> <p>“PLEASE NOTE: PICPA is in constant contact with the DOR and local tax municipalities and will provide updates to this page as soon as possible.”</p> <p>“LOCAL The PICPA is also working with local municipalities on their filing deadlines. The Pennsylvania Local Tax Enabling Act stipulates the local municipality filing and payment deadline is April 15. The PICPA team is working alongside legislators and the DOR on a waivers or update to this law to align with the PA and Federal filing and payment extension of July 15.</p>

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	<p>2020. There is no extension for the June 15 estimated payment due date for corporations. The Department of Revenue is temporarily waiving the requirement for corporate officers to physically sign and date certain corporate tax returns with a wet signature. This waiver applies to tax returns that cannot be submitted to the department electronically. Examples are the returns due for Gross Premiums Tax and Mutual Thrift Institutions Tax. This waiver will be in place during the emergency disaster declaration signed by Gov. Wolf in response to the COVID-19 pandemic. The Department of Revenue is aware that taxpayers have been unable to meet their Inheritance Tax filing and payment obligations. To address these concerns, the department is asking County Register of Wills offices to implement the following procedures when their operations resume: 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. Federal Stimulus Checks Not Subject to PA Taxes. The federal stimulus checks, otherwise known as economic impact payments, being distributed by the federal government are not subject to Pennsylvania personal income tax. The payment is</p>	<p>“Governor Tom Wolf issued a Proclamation of Disaster Emergency on March 6, 2020. As a result of COVID-19 causing people to temporarily work from home as a matter of safety and public health, the department will not seek to impose SUT nexus solely on the basis of this temporary activity occurring during the duration of this emergency.”</p> <p>Our company is located outside of Pennsylvania. We have an employee who is a PA resident. What forms must we complete to withhold PA tax?</p> <p>2019 Property Tax/Rent Rebate Extension due to COVID-19 (4/20/20)</p> <p>FAQs (4/17/20)</p> <p>PA DOR Relief for Taxpayers During COVID-19 Pandemic (4/17/20)</p> <p>“To help taxpayers facing financial challenges resulting from the COVID-19 pandemic, the Pennsylvania Department of Revenue is providing taxpayers with increased flexibility, additional time to meet tax obligations, and relief from a number of compliance actions. The goal is to help Pennsylvania taxpayers and citizens during this unprecedented health crisis. The department has issued waivers for certain requirements and the Governor signed legislation to extend tax due dates in order to give taxpayers more time to meet their tax obligations during this difficult time. To complement these actions, from April 15, 2020 to July 15, 2020, the department will adjust many of its tax compliance programs and processes to help individuals and businesses. This will allow Pennsylvania taxpayers three months to focus on their health, safety and adhering to guidance from health authorities.</p> <p>Pause Payments for Existing Payment Plans Taxpayers under an existing payment plan are granted the opportunity for payments to be suspended without canceling the agreement by emailing a request to RA-RV-CEC-DPP@pa.gov. The department will not default any payment plans during this limited timeframe, even if new delinquencies or non-filed periods arise. However, interest will continue to accrue on any unpaid tax balances.</p> <p>Provide Flexible Terms for New Payment Plans The department will revise general payment plan guidelines to permit greater flexibility on payment amount and duration of time. Taxpayers will now have the ability to request a payment plan for outstanding liabilities without the department imposing a lien. The department will also not require financial disclosure documentation for payment plans that are under \$12,000 and can be resolved within 12 months.</p>	<p>We will continue to share updates as we learn more. Follow our Webpage, Facebook, LinkedIn, and Twitter feeds.”</p> <p>Pennsylvania Department of Revenue fully closed. (per FTA, 3/17/20)</p> <p>PA DOR coronavirus alert website posting: (3/22/20)</p> <p><i>“Operations Updates: Offices Closed, Inheritance Tax Returns, Tax Appeals, Assessments and Notices, IFTA/MCRT Requirements</i></p> <p>The Department of Revenue’s offices and customer service call center are currently closed as the commonwealth takes steps to help slow the spread of COVID-19 in Pennsylvania. That means anyone visiting a Revenue district office or trying to call the department over the phone will not be able to reach a representative at this time.</p> <p>As an alternative, the department is encouraging taxpayers to use its Online Customer Service Center, available at revenue-pa.custhelp.comOpens In A New Window. You can use this resource to electronically submit a question to a department representative. The department representative will be able to respond through a secure, electronic process that is similar to receiving an email. Additionally, the Online Customer Service Center includes thousands of answers to common tax-related questions.</p> <p>We appreciate your patience during this time.</p> <p>Update on Inheritance Tax Returns Due to the recent closing of commonwealth and county office buildings to help prevent the spread of COVID-19, the Department of Revenue is aware that taxpayers have been unable to meet their Inheritance Tax filing and payment obligations. To address these concerns, the department is asking County Register of</p>

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	<p>considered a rebate that is non-taxable in Pennsylvania. The payments are being distributed as part of the federal economic stimulus legislation that was signed into law in March in response to the COVID-19 pandemic. . Stimulus Checks Not Considered Income For Property Tax/Rent Rebate Program - The stimulus checks, otherwise known as economic impact payments, being distributed by the federal government in response to the COVID-19 pandemic will not be considered as income for applicants of the Property Tax/Rent Rebate Program. The payment is considered a rebate that Pennsylvanians should not include on the Property Tax or Rent Rebate Claim form (PA-1000). The deadline for older adults and Pennsylvania residents with disabilities to apply for rebates on rent and property taxes paid in 2019 has been extended from June 30 to Dec. 31, 2020. If you received a notice or assessment from the department that requires a response by a specific date, please know that the deadline to respond is suspended temporarily. That temporary suspension will be lifted once the Department of Revenue’s offices have reopened. Further guidance will be posted on the Revenue website as it becomes available. There will be additional time in certain cases for taxpayers who wish to appeal a tax assessment issued by the Department of Revenue or file a petition for a tax refund with the Board of Appeals. A petition will be accepted as timely filed if it is filed by the later of the following dates:</p>	<ul style="list-style-type: none"> • \$6,000 and less – Plans up to 6 months • \$12,000 and less – Plans up to 12 months <p>Focused Customer Service The department is available to answer taxpayer questions through its Online Customer Service Center, available at revenue-pa.custhelp.comOpens In A New Window. Taxpayers can find answers to thousands of common tax questions or submit their tax-specific questions to a department representative. The department will also update taxpayers on its flexible compliance measures.</p> <p>Collections and Enforcement Activities In an effort to provide taxpayer service during this unprecedented time, enforcement staff will be available for businesses to discuss proactive ways to comply with Pennsylvania tax laws. Small and newly registered businesses are encouraged to contact local District Offices in an effort to help avoid falling into common tax pitfalls. The department will work with businesses to help them avoid common filing errors, navigate the department’s website to locate specific guidance, and answer any questions about electronic filing and payment. The department will limit the imposition of new enforcement actions on tax liabilities, but will continue to work to resolve debt for large and complex accounts that remain outstanding. In addition, the department will continue to pursue taxpayers that willfully avoid meeting their Pennsylvania tax obligations. The following automatic enforcement actions will be temporarily reduced or suspended:</p> <ul style="list-style-type: none"> • Liens – significant reduction in the number of new tax liens filed • Wage garnishments – action will not be taken for new tax debts • Bank attachments – action will not be taken for new tax debts • License inspections, revocations and citations – actions will be limited during this program • Requirements for tax clearances – tax clearances and compliance checks will be conducted consistent with the more lenient debt collection/resolution approach. Collectors will encourage use of the deferred payment plans. • Use of private collection agencies – new case referrals are suspended. Private collection agencies will be instructed only to respond to taxpayer inquiries for accounts previously referred by the department. <p>Non-filer Notices The department will continue to send non-filer notices and conduct automated call campaigns for business taxes as a reminder of their obligations. Businesses are encouraged to file and remit online using e-</p>	<p>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>Information on Tax Appeals Because commonwealth offices are currently closed to help prevent the spread of COVID-19, there will be additional time in certain cases for taxpayers who wish to appeal a tax assessment issued by the Department of Revenue or file a petition for a tax refund with the Board of Appeals. A petition will be accepted as timely filed if it is filed by the later of the following dates:</p> <ul style="list-style-type: none"> • 30 days after the reopening of the Board of Appeals offices; or • The original appeal deadline. <p>Please know that If the appeal deadline fell on a date prior to the closure of commonwealth offices (March 16, 2020), the original appeal deadline is still applicable. In other words, in these cases petitions will be considered as timely filed if they are filed by the last day of the appeal period. Additionally, the Board of Appeals will accept any submission of requested documentation as long as it is received within 30 days after the Board of Appeals offices reopen. Visit the Board of Appeals’ Online Petition Center for further information on tax appeals.</p> <p>Information on Assessments and Notices The Department of Revenue continues to process electronically filed tax returns and payments while government operations are shut down due to the COVID-19 outbreak. If you</p>

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	<p>30 days after the reopening of the Board of Appeals offices; or the original appeal deadline. Please know that if the appeal deadline fell on a date prior to the closure of commonwealth offices (March 16, 2020), the original appeal deadline is still applicable. In other words, in these cases petitions will be considered as timely filed if they are filed by the last day of the appeal period. Additionally, the <u>Board of Appeals</u> will accept any submission of requested documentation as long as it is received within 30 days after the Board of Appeals offices reopen. Waiver of In-Person Service of Legal Action Requirement. Pursuant to PA.R.Civ. P. 402(b), the Office of General Counsel has agreed to waive the in-person service requirement on legal actions and accept service via email or mail during the COVID-19 outbreak. Businesses that collect Pennsylvania sales tax will not have to make Accelerated Sales Tax (AST) prepayments in April, May or June, the Department of Revenue has announced. That means businesses that normally have a monthly prepayment requirement will not be charged penalties for missing the prepayment deadline during this three-month period.</p> <p>Certain requirements concerning the <u>International Fuel Tax Agreement (IFTA) and Motor Carrier Road Tax (MCRT)</u> are temporarily waived for all commercial carriers and vehicles traveling into or within Pennsylvania. This waiver applies to decals, temporary permits and trip</p>	<p><u>TIDES</u>, the department’s online tax system for businesses. Find the <u>REV-819</u> on the department’s website for a schedule of return and prepayment due dates.</p> <p>Once returns have been filed, taxpayers who have a financial hardship can take that opportunity to resolve any outstanding liabilities by entering into a payment plan using the department’s new flexible terms.</p> <p><i>Trust Fund Taxes</i></p> <p>All collected trust fund monies must be reported and remitted in full in accordance with your filing frequency. The department will not issue an extension of payment dates related to trust fund taxes.</p> <p><i>Tax Credit and Incentive Programs</i></p> <p>Tax clearances statutorily required will continue to be administered timely to ensure that the Commonwealth can fulfill contractual obligations to award benefits to those participating in economic development programs.</p> <p><i>Assessed Penalties</i></p> <p>During this limited period, the department will generally abate penalties provided that taxpayers have remitted all outstanding trust fund taxes that they have collected.</p> <p><i>Desk Review and Field Audit</i></p> <p>During this period, the department through its Bureau of Desk Review & Analysis and Bureau of Audits, will not initiate new desk reviews or field audits in most cases. There may be exceptions if it is deemed necessary to protect the Commonwealth’s interest in preserving the applicable statute of limitations or as it relates to refund claims. The department will work with taxpayers to complete its review of work that is in progress.</p> <p>The Bureau of Audits will continue to work with taxpayers to complete audit work that is in process through correspondence where possible and avoid in-person meetings until at least July 15, 2020. The Department of Revenue will continue to take the steps necessary to protect applicable statutes of limitations. In instances where statute expirations might be jeopardized during this period, taxpayers are encouraged to cooperate in extending such statutes and the department will also be flexible with taxpayers in granting requests to provide more time.</p> <ul style="list-style-type: none"> • <i>In-Person Meetings</i> – In-person meetings will be suspended. The Bureau of Audits will continue to conduct its audit work remotely where possible. To facilitate the progress of open examinations, taxpayers are encouraged to respond to any requests for information if they are able to do so. Where field work at a taxpayer’s site will be necessary, the department will work with taxpayers to schedule that work to resume after this period. Keep in mind that depending on developments, it may be determined that resuming field work is in the best interest of 	<p>received a notice or assessment from the department that requires a response by a specific date, please know that the deadline to respond is suspended temporarily. That temporary suspension will be lifted once the Department of Revenue’s offices have reopened. Further guidance will be posted on the Revenue website as it becomes available.</p> <p><i>IFTA/MCRT Requirements Temporarily Waived</i></p> <p>Certain requirements concerning the <u>International Fuel Tax Agreement (IFTA) and Motor Carrier Road Tax (MCRT)</u> 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. 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><i>“Waiver of Penalties on Accelerated Sales Tax Prepayments</i></p> <p>To assist the business community as the commonwealth responds to the COVID-19 outbreak, the Department of Revenue is waiving penalties for businesses that are required to make Accelerated Sales Tax (AST) prepayments by the deadline of Friday, March 20. Additionally, for April sales tax payments, the department is waiving the AST prepayment requirement and asking businesses to simply</p>

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	<p>permits. 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. 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. Anyone holding an unclaimed winning ticket from a horse race held in Pennsylvania during 2019 will have more time to claim their winning ticket. The deadline has been extended to May 31, 2020 for tickets purchased during 2019. The department will limit the imposition of new enforcement actions on tax liabilities, but will continue to work to resolve debt for large and complex accounts that remain outstanding. The Department of Revenue will:</p> <ul style="list-style-type: none"> • Pause payments for existing payment plans upon requests from taxpayers. • Provide flexible terms for new payment plans. • Work to boost customer service for taxpayers impacted by the pandemic. • Suspend or reduce automatic enforcement actions regarding liens, wage garnishments, bank attachments, license inspections, requirements for tax clearances and use of private collection agencies. 	<p>both parties due to availability of people and records. If all parties agree, field work may be approved to resume prior to July 15.</p> <ul style="list-style-type: none"> • Audit Penalty Abatement and Interest Relief – Existing audit penalty abatement parameters will be broadened for audits that are completed during the remainder of this calendar year. Additionally, to take into account the impact of halting field audit work, currently in progress sales tax, fuels tax, and IFTA audits that are completed and assessed prior to December 31, 2020 will include up to 90 days of interest relief to address delays in fieldwork. <p>Board of Appeals All in-person hearings will be suspended until further notice. During this time, taxpayers are strongly encouraged to file all appeals using the Board’s online petition center at www.boardofappeals.state.pa.us. Read Board of Appeals Operations During COVID-19 Pandemic (.PDF) for more information.</p> <p>Conclusion The department is aware of the urgent need of our state’s taxpayers to have increased time and flexibility. This plan affirms our agency’s commitment to providing assistance in addressing their tax obligations. This is viewed as a first step in working with taxpayers and practitioners to help maintain and promote tax compliance. Over the next three months, the department will continue to evaluate if it needs to extend the program and if additional actions can be taken to enable taxpayers to comply with Pennsylvania tax laws. Where businesses and individuals have not been able to report and pay timely, we plan to fully explore how we can restore their routine voluntary compliance.</p> <p>PA DOR News Release (4/15/20)</p> <p>“Wolf Administration Provides Relief for Taxpayers Affected by COVID-19 Pandemic Governor Tom Wolf announced today the Department of Revenue is providing relief to Pennsylvanians and businesses affected by the COVID-19 pandemic. The department is offering taxpayers increased flexibility, additional time to meet their tax obligations, and a pause on several of its standard enforcement actions. “As we all work together to prevent the spread of COVID-19, it’s critical for us to take action that will provide immediate relief for Pennsylvanians and our businesses,” Governor Wolf said. “In addition to extending tax filing and payment deadlines, we are giving taxpayers more time and flexibility in other areas so that they can concentrate on</p>	<p>remit the sales tax that they have collected in March. Visit the Department of Revenue’s page on Accelerated Sales Tax Prepayments for more information on how to calculate your prepayments. All businesses are encouraged to remit online using e-TIDES, the department’s online tax system for businesses. Find the REV-819 on the department’s website for a schedule of return and prepayment due dates. You can also visit the department’s Online Customer Service Center Opens In A New Window to find answers to common tax questions or submit a question to the department.”</p> <p>“Property Tax/Rent Rebate Program Application Deadline Extended to End of Year In response to the COVID-19 outbreak, the deadline for older adults and Pennsylvania residents with disabilities to apply for rebates on rent and property taxes paid in 2019 has been extended from June 30 to Dec. 31, 2020, the Department of Revenue announced today. Read more about the extension here.”</p> <p>Other info. at PA coronavirus page</p>

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	<ul style="list-style-type: none"> • Suspend the creation of new desk reviews and field audits in most cases. • Suspend in-person meetings with taxpayers in most cases. • Broaden audit penalty abatement and interest relief. • Continue to administer tax credit and incentive programs. • Abate penalties in most cases if taxpayers have remitted trust fund taxes they collected. <p>All collected trust fund monies must be reported and remitted in full in accordance with your filing frequency. The department will not issue an extension of payment dates related to trust fund taxes. The department will not seek to impose CNIT nexus solely on the basis of this temporary activity occurring during the duration of this emergency. The department will not seek to impose SUT nexus solely on the basis of this temporary activity occurring during the duration of this emergency. 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. It would remain PA source income for all tax purposes, including PA-40 reporting, employer withholding and three-factor business income apportionment purposes for S Corporations, partnerships and individuals. If the employee is working from home temporarily due to the COVID-19 pandemic, the department would not consider</p>	<p>their well-being. This is a needed step that will help everyone during this uncertain time.”</p> <p>This temporary relief for taxpayers will remain in effect through at least July 15, 2020. Details on the specific relief can be found on the Department of Revenue’s website under its COVID-19 information page.</p> <p>“While people focus on their health and keeping themselves and their families safe during the pandemic, our goal is to ease the burden for our customers and help everyone move forward,” Revenue Secretary Dan Hassell said. “We want to help people and businesses make it through this challenging situation.”</p> <p>The Department of Revenue will:</p> <ul style="list-style-type: none"> • Pause payments for existing payment plans upon requests from taxpayers. • Provide flexible terms for new payment plans. • Work to boost customer service for taxpayers impacted by the pandemic. • Suspend or reduce automatic enforcement actions regarding liens, wage garnishments, bank attachments, license inspections, requirements for tax clearances and use of private collection agencies. • Suspend the creation of new desk reviews and field audits in most cases. • Suspend in-person meetings with taxpayers in most cases. • Broaden audit penalty abatement and interest relief. • Continue to administer tax credit and incentive programs. • Abate penalties in most cases if taxpayers have remitted trust fund taxes they collected. <p>Taxpayer Service and Assistance</p> <p>In addition to the relief announced today, the Department of Revenue also has:</p> <ul style="list-style-type: none"> • Extended the deadline to file state personal income tax returns by 90 days. The new deadline of July 15, 2020 is the same as the new federal deadline Opens In A New Window. • Extended the deadline to file informational returns related to PA S corporations, partnerships, and estates and trusts to July 15, 2020. • Extended the due date for corporations with tax returns due in May to August 14, 2020. • Removed the requirement for some businesses to make prepayments of Sales and Use Tax for April, May and June of 2020. Many larger businesses are required to make prepayments under normal circumstances. 	

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	<p>that as a change to the sourcing of the employee's compensation. That means the employee's compensation remains PA source, and the employer is required to withhold on the compensation.)</p> <p>(August 14 – PA – corporation tax returns and payments due May 15 are extended to August 14.)</p> <p>(Philadelphia – July 15 - filing and payments until July 15, 2020 for businesses for the Business Income and Receipts Tax and the Net Profits Tax. This policy includes estimated payments.)</p> <p>(Philadelphia – April 30 - extended real estate tax from March 31 to pay an additional 30 days to April 30, 2020, and extended to April 30 the deadline to apply for an installment payment plan for 2020 real estate tax. Non-resident employees based in Philadelphia whose employers require to work from home as a result of the COVID-19 pandemic are not subject to City Wage Tax withholding during that time.” An employee may file refund claims for any wage tax mistakenly withheld during this (or any other) period by filing a Wage Tax Reconciliation Form in 2021.)</p> <p>(Non-resident employees who work for Philadelphia-based employers are not subject to Philadelphia Wage Tax during the time they are required to work outside of Philadelphia.)</p>	<p>With the department’s call centers closed to help prevent the spread of COVID-19, taxpayers seeking assistance are encouraged to use the department’s Online Customer Service Center, available at revenue.pa.custhelp.comOpens In A New Window. You can use this resource to electronically submit a question to a department representative. The department representative will be able to respond through a secure, electronic process that is similar to receiving an email. Additionally, the Online Customer Service Center includes thousands of answers to common tax-related questions.</p> <p>Find Alerts from Revenue Online</p> <p>Taxpayers and tax professionals are encouraged to visit the Department of Revenue’s COVID-19 information page on www.revenue.pa.gov for additional guidance and updates on department operations. You can also visit the department's pages on FacebookOpens In A New Window, TwitterOpens In A New Window and LinkedInOpens In A New Window for real time updates.</p> <p>Visit the commonwealth's Responding to COVID-19 guide for the latest guidance and resources for Pennsylvanians or the Pennsylvania Department of Health’s dedicated coronavirus webpage for the most up-to-date information regarding COVID-19.” (4/15/20)</p> <p>PA DOR News Release on Pennsylvania Businesses to Benefit from Waiver for Prepayments of Sales Tax (4/14/20)</p> <p>PA DOR Press Release on Scam Warning: Fraudsters Using New Tactics to Steal Personal Data During COVID-19 Pandemic (4/7/20)</p> <p>Per Federation of Tax Administrators (4/13/20)</p> <p>Pennsylvania has extended the June 15th payment for personal income tax to July 15th. The April 15 was delayed as well until July 15th, along with the return and annual payment.</p> <p>FAQs (4/17/20)</p> <p>“Federal Stimulus Checks Not Subject to PA Taxes</p> <p>The stimulus checks, otherwise known as economic impact payments, being distributed by the federal government are not subject to Pennsylvania personal income tax. The payment is considered a rebate that is non-taxable in Pennsylvania. The payments are being distributed as part of the federal economic stimulus legislation that was signed into law in March in response to the COVID-19 pandemic.</p> <p>The U.S. Treasury Department and the Internal Revenue Service announced the payments will be distributed automatically, with no</p>	

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	<p>(The City of Philadelphia Department of Revenue will temporarily waive the legal nexus threshold established under §192603 of the Philadelphia Code and under Section 103 of the BIRT Regulations, 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. Determination of Taxable Receipts and Apportionment: 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. 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</p>	<p>action required for most people. However, some seniors and others who typically do not file returns will need to submit a simple tax return to receive the stimulus payment.</p> <p>Read the IRS press release, Economic Impact Payments: What You Need to Know Opens In A New Window, for further information. The IRS also said it would post additional information on IRS.gov/coronavirus Opens In A New Window as it becomes available.”</p> <p><i>“Property Tax/Rent Rebate Program Application Deadline Extended to End of Year</i></p> <p>The deadline for older adults and Pennsylvania residents with disabilities to apply for rebates on rent and property taxes paid in 2019 has been extended from June 30 to Dec. 31, 2020.”</p> <p><i>“Stimulus Checks Not Considered Income For Property Tax/Rent Rebate Program</i></p> <p>The stimulus checks, otherwise known as economic impact payments, being distributed by the federal government in response to the COVID-19 pandemic will not be considered as income for applicants of the Property Tax/Rent Rebate Program. The payment is considered a rebate that Pennsylvanians should not include on the Property Tax or Rent Rebate Claim form (PA-1000).</p> <p>The Department of Revenue announced the deadline for older adults and Pennsylvania residents with disabilities to apply for rebates on rent and property taxes paid in 2019 has been extended from June 30 to Dec. 31, 2020.”</p> <p><i>“Waiver of Penalties on Accelerated Sales Tax Prepayments</i></p> <p>Businesses that collect Pennsylvania sales tax will not have to make Accelerated Sales Tax (AST) prepayments in April, May or June, the Department of Revenue has announced. That means businesses that normally have a monthly prepayment requirement will not be charged penalties for missing the prepayment deadline during this three-month period.</p> <p>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.</p> <p>Visit the Department of Revenue’s page on Accelerated Sales Tax Prepayments for more information on how to calculate your prepayments.</p> <p>All businesses are encouraged to remit online using e-TIDES, the department’s online tax system for businesses. Find the REV-819 on the</p>	

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	<p>for BIRT and NPT. 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> <p>(“Waiver for Signature on Corporate Paper Tax Returns The Department of Revenue is temporarily waiving the requirement for corporate officers to physically sign and date certain corporate tax returns with a wet signature. This waiver applies to tax returns that cannot be submitted to the department electronically. Examples are the returns due for Gross Premiums Tax and Mutual Thrift Institutions Tax. This waiver will be in place during the emergency disaster declaration signed by Gov. Wolf in response to the COVID-19 pandemic. The emergency disaster declaration was signed on March 6, 2020. In place of the corporate officer signature, the person who prepares the return should write in “COVID-19” on the signature line. This will serve as a temporary solution to authenticate the filing of the return if the corporate officer is unable to sign and date the return due to the pandemic. Waiver for Signature on Pass-Through Paper Tax Returns The Department of Revenue is temporarily waiving the requirement for a general partner, principal officer or authorized individual to physically sign and date certain pass-through tax returns with a wet</p>	<p>department’s website for a schedule of return and prepayment due dates. You can also visit the department’s Online Customer Service CenterOpens In A New Window to find answers to common tax questions or submit a question to the department.”</p> <p><i>“Update on Inheritance Tax Returns</i> The Department of Revenue is aware that taxpayers have been unable to meet their Inheritance Tax filing and payment obligations. To address these concerns, 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><i>“Waiver for Signature on Corporate Paper Tax Returns</i> The Department of Revenue is temporarily waiving the requirement for corporate officers to physically sign and date certain corporate tax returns with a wet signature. This waiver applies to tax returns that cannot be submitted to the department electronically. Examples are the returns due for Gross Premiums Tax and Mutual Thrift Institutions Tax. This waiver will be in place during the emergency disaster declaration signed by Gov. Wolf in response to the COVID-19 pandemic. The emergency disaster declaration was signed on March 6, 2020. In place of the corporate officer signature, the person who prepares the return should write in “COVID-19” on the signature line. This will serve as a temporary solution to authenticate the filing of the return if the corporate officer is unable to sign and date the return due to the pandemic.”</p> <p>FAQs (4/3/20)</p> <p>PA DOR News Release (4/2/20)</p> <p><i>“Extension of Filing Deadline Applies to Trusts/Estates, Partnerships and S Corporations</i> <i>Due Date for Certain Corporation Returns Also Being Moved</i> Governor Tom Wolf recently signed into law Act 10 of 2020, which extends the due date of certain personal income tax returns and payments, as well as waiving certain other income tax dates. The</p>	

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	<p>signature. This waiver applies to tax returns that cannot be submitted to the department electronically. This waiver will be in place during the emergency disaster declaration signed by Gov. Wolf in response to the COVID-19 pandemic. The emergency disaster declaration was signed on March 6, 2020. In place of the general partner, principal officer or authorized individual signature, the person who prepares the return should write in "COVID-19" on the signature line. This will serve as a temporary solution to authenticate the filing of the return if the general partner, principal officer, or authorized individual is unable to sign and date the return due to the pandemic.)</p>	<p>Department of Revenue also announced today it is extending the due date for corporations with tax returns due in May to August 14, 2020.</p> <p>“These extensions for taxpayers will provide more time for the filing of returns as the Governor urges everyone to stay at home to help prevent the spread of COVID-19,” Revenue Secretary Dan Hassell said. “We are working with the Governor and members of the General Assembly to make sure that Pennsylvanians and business owners in the commonwealth are able to put their health and safety first during this challenging time.”</p> <p>Act 10 of 2020 specifically provides for the extension of the following tax filing deadlines:</p> <ul style="list-style-type: none"> • Extends the deadline to July 15, 2020 for declarations of estimated personal income tax. • Extends the deadline to July 15, 2020 for payments of estimated personal income tax. • Extends the deadline to July 15, 2020 for the filing of informational returns related to Pennsylvania S corporations and partnerships (Form PA-20S/PA-65), and estates and trusts (Form PA-41). • Extends the filing date by three months for certain information returns (1099-R, 1099-MISC, and W2-G). <p>In addition to the due dates changed by Act 10 of 2020, the federal due date for calendar year corporation returns that is normally April 15 has been moved back to July 15. As a result, the due date for corporations with Pennsylvania returns and payments due on May 15 is now August 14. There is no extension for the June 15 estimated payment due date for corporations.</p> <p>In addition to the dates extended by Act 10 of 2020, the department is extending the due date for non-resident withholding and partnership corporate net income tax withholding payments to July 15.</p> <p>Here is additional guidance (applies to Calendar Year only):</p> <table border="1" data-bbox="716 1154 1486 1451"> <thead> <tr> <th>Entity</th> <th>Federal Form</th> <th>PA Form</th> <th>Original Federal Due Date</th> <th>New Federal Due Date</th> <th>Original PA Due Date</th> <th>New PA Due Date</th> </tr> </thead> <tbody> <tr> <td>Partnerships</td> <td>1065</td> <td>PA 20S/PA-65</td> <td>March 15</td> <td>March 15</td> <td>April 15</td> <td>July 15</td> </tr> </tbody> </table>	Entity	Federal Form	PA Form	Original Federal Due Date	New Federal Due Date	Original PA Due Date	New PA Due Date	Partnerships	1065	PA 20S/PA-65	March 15	March 15	April 15	July 15	
Entity	Federal Form	PA Form	Original Federal Due Date	New Federal Due Date	Original PA Due Date	New PA Due Date											
Partnerships	1065	PA 20S/PA-65	March 15	March 15	April 15	July 15											

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		S Corporations	1120S	PA-20S/PA-65	March 15	March 15	April 15	July 15	
		Individuals	1040	PA-40	April 15	July 15	April 15	July 15	
		Trusts/Estates	1041	PA-41	April 15	July 15	April 15	July 15	
		Corporations	1120	RCT-101	April 15	July 15	May 15	August 14	
		<p>Note: There are no additional extensions for fiscal year filers (taxpayers with a tax year other than January to December).</p> <p>The department is issuing this guidance for taxpayers after <u>announcing the extension of the filing deadline to July 15, 2020</u> for taxpayers to file their 2019 Pennsylvania personal income tax returns and payments. The extension gave taxpayers an additional 90 days to file from the original deadline of April 15 as the commonwealth takes steps to help prevent the spread of COVID-19.</p> <p>Extension of Deadline for Local Taxes</p> <p>Act 10 of 2020 also extends the deadline for the filing of 2019 local tax returns and payments to July 15, 2020. The Department of Revenue does not administer local taxes, so additional questions should be directed to the taxpayer's local taxing office. Visit the Department of Community and Economic Development's web page on <u>Local Income Tax Collectors by Tax Collection District</u>.</p> <p>Find Alerts From Revenue Online</p> <p>Taxpayers and tax professionals are encouraged to visit the Department of Revenue's <u>COVID-19 information page</u> on www.revenue.pa.gov for additional guidance and updates on department operations. You can also visit the department's pages on <u>Facebook</u>, <u>Twitter</u> and <u>LinkedIn</u> for real time updates.</p> <p>With the department's call centers closed due to the mitigation efforts to help prevent the spread of COVID-19, taxpayers are encouraged to use the department's Online Customer Service Center, available at revenue.pa.custhelp.com. You can use this resource to electronically submit a question to a department representative. The department representative will be able to respond through a secure, electronic process that is similar to receiving an email. Additionally, the Online Customer Service Center includes thousands of answers to common tax-related questions. Free tax forms and instructions are also available at www.revenue.pa.gov.</p>							

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		<p>Visit the commonwealth’s Responding to COVID-19 guide for the latest guidance and resources for Pennsylvanians or the Pennsylvania Department of Health’s dedicated coronavirus webpage for the most up-to-date information regarding COVID-19.” (4/2/20)</p> <p>PA DOR COVID-19 Webpage (4/7/20)</p> <p>...</p> <p>“COVID-19 Information <i>Page last updated April 7, 2020 - 12:00 p.m.</i> Offices Closed The Department of Revenue’s offices and customer service call center are currently closed as the commonwealth takes steps to help slow the spread of COVID-19 in Pennsylvania. That means anyone visiting a Revenue district office or trying to call the department over the phone will not be able to reach a representative at this time. As an alternative, the department is encouraging taxpayers to use its Online Customer Service CenterOpens In A New Window, available at revenue-pa.custhelp.comOpens In A New Window. You can use this resource to electronically submit a question to a department representative. The department representative will be able to respond through a secure, electronic process that is similar to receiving an email. Additionally, the Online Customer Service CenterOpens In A New Window includes thousands of answers to common tax-related questions. We appreciate your patience during this time. <i>Pennsylvania Extends Personal Income Tax Return Filing Deadline to July 15, 2020</i> 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 Internal Revenue ServiceOpens In A New Window also extended the federal filing deadline to July 15, 2020. 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. Read more about the extension here. <i>Cancelling Scheduled Electronic Personal Income Tax Payments</i> Now that the deadline for filing personal income tax payments has been extended to July 15, 2020, many taxpayers are likely wondering whether they can cancel an electronic tax payment that they scheduled to be</p>	

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		<p>made prior to the original payment deadline of April 15, 2020. Here is what you should know:</p> <ul style="list-style-type: none"> • The taxpayer 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. <ul style="list-style-type: none"> • To request an ACH payment cancellation, a request must be submitted by email to ra-achrevok@pa.gov, or faxed to 717-772-9310. The request must include the taxpayer's name, Social Security number, payment date, and payment amount to be cancelled. • The department does not have the authority to cancel payment dates without consent from the taxpayer. Additionally, the department does not have the ability to reschedule the taxpayer's payment. The taxpayer will need to reschedule the payment for another date once the cancellation is processed. • For taxpayers who scheduled their electronic payments for April 15, 2020, the department is requesting that taxpayers cancel their payments by close of business on Friday, April 10 to ensure there is enough time to process cancellation requests. • For other questions, taxpayers are encouraged to contact the department through its Online Customer Service Center Opens In A New Window. This is a secure system that allows taxpayers to correspond directly with a department representative. <p><i>Federal Stimulus Checks Not Subject to PA Taxes</i> The stimulus checks, otherwise known as economic impact payments, being distributed by the federal government are not subject to Pennsylvania personal income tax. The payment is considered a rebate that is non-taxable in Pennsylvania. The payments are being distributed as part of the federal economic stimulus legislation that was signed into law in March in response to the COVID-19 pandemic. The U.S. Treasury Department and the Internal Revenue Service announced the payments will be distributed automatically, with no action required for most people. However, some seniors and others who typically do not file returns will need to submit a simple tax return to receive the stimulus payment. Read the IRS press release, Economic Impact Payments: What You Need to Know Opens In A New Window, for further information. The IRS also said it would post additional information on IRS.gov/coronavirus Opens In A New Window as it becomes available.</p>	

Extension of Filing Deadline Applies to Trusts/Estates, Partnerships and S Corporations

Governor Tom Wolf recently signed into law Act 10 of 2020, which extends the due date of certain personal income tax returns and payments, as well as waiving certain other income tax dates. The Department of Revenue also announced it is extending the due date for corporations with tax returns due in May to August 14, 2020.

Here is additional guidance (applies to Calendar Year only):

Entity	Federal Form	PA Form	Original Federal Due Date	New Federal Due Date	Original PA Due Date	New PA Due Date
Partnerships	1065	PA 20S/PA-65	March 15	March 15	April 15	July 15
S Corporations	1120S	PA-20S/PA-65	March 15	March 15	April 15	July 15
Individuals	1040	PA-40	April 15	July 15	April 15	July 15
Trusts/Estates	1041	PA-41	April 15	July 15	April 15	July 15
Corporations	1120	RCT-101	April 15	July 15	May 15	August 14

Property Tax/Rent Rebate Program Application Deadline Extended to End of Year

The deadline for older adults and Pennsylvania residents with disabilities to apply for rebates on rent and property taxes paid in 2019 has been extended from June 30 to Dec. 31, 2020.


[Read more about the extension here.](#)

Stimulus Checks Not Considered Income For Property Tax/Rent Rebate Program

The stimulus checks, otherwise known as economic impact payments, being distributed by the federal government in response to the COVID-19 pandemic will not be considered as income for applicants of the Property Tax/Rent Rebate Program. The payment is considered a rebate that Pennsylvanians should not include on the Property Tax or Rent Rebate Claim form (PA-1000).

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		<p>The Department of Revenue announced the deadline for older adults and Pennsylvania residents with disabilities to apply for rebates on rent and property taxes paid in 2019 has been extended from June 30 to Dec. 31, 2020. Read more about the extension here.</p> <p><i>Business Tax License and Certifications Extension Notice</i></p> <p>The Department of Revenue is extending all business tax licenses and certifications that are set to expire until further communication is received from the department.</p> <p>This extension applies to:</p> <ul style="list-style-type: none"> • Sales, Use and Hotel Occupancy tax licenses • Public Transportation Assistance (PTA) Fund taxes and fees • Small Games of Chance Manufacturer Certificates • Small Games of Chance Distributor Licenses • Sales Tax Exemption Certificates <ul style="list-style-type: none"> • If you need documentation of the sales tax exemption extension, please use the department’s Online Customer Service Center Opens In A New Window to submit a question. If your religious organization’s sales tax exemption certificate is due to expire on March 31, 2020, the Department of Revenue is issuing an extension letter. If documentation is needed, religious organizations are encouraged to contact their parent institutions to obtain the extension letter. <p><i>Waiver of In-Person Service of Legal Action Requirement</i></p> <p>Pursuant to PA.R.Civ.P. 402(b), the Office of General Counsel has agreed to waive the in-person service requirement on legal actions and accept service via email or mail during the COVID-19 outbreak. For matters which are to be served physically, each state agency has a designee that may be contacted. For Department of Revenue matters, please contact Teri Rhoades via email or at 717-346-4650.</p> <p><i>Notice on Extension of Tobacco Product Dealer Licenses</i></p> <p>As a result of Department of Revenue's offices and customer service call center being closed, there are delays in the processing of new tobacco licenses, as well as remaining renewals of licenses for the 2020/2021 licensing term. In light of this development, the Department of Revenue is extending all tobacco products dealer licenses that were set to expire February 29, 2020, until further communication is received from the department.</p> <p>This extension applies to all tobacco product dealer licenses, and this notice serves as department authorization for manufacturers, cigarette stamping agents, wholesalers, retailers and vending licensees that cigarette and other tobacco product purchases may be made using a</p>	

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		<p>2019/2020 license until further communication is received from the department.</p> <p><i>Waiver of Penalties on Accelerated Sales Tax Prepayments</i> The Department of Revenue is waiving penalties for businesses that are required to make Accelerated Sales Tax (AST) prepayments by the deadline of Friday, March 20.</p> <p>Additionally, 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.</p> <p>Visit the Department of Revenue’s page on Accelerated Sales Tax Prepayments for more information on how to calculate your prepayments.</p> <p>All businesses are encouraged to remit online using e-TIDES, the department’s online tax system for businesses. Find the REV-819 on the department’s website for a schedule of return and prepayment due dates. You can also visit the department’s Online Customer Service Center Opens In A New Window to find answers to common tax questions or submit a question to the department.</p> <p><i>Update on Inheritance Tax Returns</i> The Department of Revenue is aware that taxpayers have been unable to meet their Inheritance Tax filing and payment obligations. To address these concerns, 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><i>Information on Tax Appeals</i> There will be additional time in certain cases for taxpayers who wish to appeal a tax assessment issued by the Department of Revenue or file a petition for a tax refund with the Board of Appeals. A petition will be accepted as timely filed if it is filed by the later of the following dates:</p> <ul style="list-style-type: none"> • 30 days after the reopening of the Board of Appeals offices; or • The original appeal deadline. <p>Please know that If the appeal deadline fell on a date prior to the closure of commonwealth offices (March 16, 2020), the original appeal deadline is still applicable. In other words, in these cases petitions will be considered as timely filed if they are filed by the last day of the appeal period. Additionally, the Board of Appeals will accept any submission</p>	

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		<p>of requested documentation as long as it is received within 30 days after the Board of Appeals offices reopen.</p> <p>In addition, the Board of Appeals will be operating in a limited capacity until further notice in order to help prevent the spread of COVID-19. Read Board of Appeals Operations During COVID-19 Pandemic (PDF) for further information.</p> <p>Visit the Board of Appeals' Online Petition Center for further information on tax appeals.</p> <p><i>Information on Assessments and Notices</i></p> <p>The Department of Revenue continues to process electronically filed tax returns and payments while government operations are shut down due to the COVID-19 outbreak. If you received a notice or assessment from the department that requires a response by a specific date, please know that the deadline to respond is suspended temporarily. That temporary suspension will be lifted once the Department of Revenue's offices have reopened. Further guidance will be posted on the Revenue website as it becomes available.</p> <p><i>IFTA/MCRT Requirements Temporarily Waived</i></p> <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.</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> Read the full waiver here.</p> <p><i>Deadline Extended to Redeem Unclaimed Tickets from PA Horse Races</i></p> <p>Anyone holding an unclaimed winning ticket from a horse race held in Pennsylvania during 2019 will have more time to claim their winning ticket. The deadline has been extended to May 31, 2020 for tickets purchased during 2019.</p> <p>Under the original deadline, unclaimed winning tickets from 2019 would have expired on March 31, 2020. The deadline has been extended due to the fact that racetracks in Pennsylvania have been closed to help prevent the spread of COVID-19.</p>	

Find Answers to FAQs Related to COVID-19

The Department of Revenue is developing responses for taxpayers and tax professionals who have [specific questions related to the COVID-19 pandemic Opens In A New Window](#). Please visit the department's [Online Customer Service Center Opens In A New Window](#) to look through these responses. You can also use the [Online Customer Service Center Opens In A New Window](#) to submit a specific question directly to a representative from the department.

Additional Coronavirus Information

Learn more about the [coronavirus \(COVID-19\) outbreak](#) and connect with [resources for Pennsylvanians.](#)" (4/7/20)

PA DOR [Press Release](#) (3/21/20)

“Pennsylvania Extends Personal Income Tax Return Filing Deadline to July 15, 2020

Harrisburg, PA — The Department of Revenue today 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 [Internal Revenue Service](#) also extended the federal filing deadline to July 15, 2020.

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.**

The filing deadline is being extended at a time when Governor Tom Wolf has ordered all non-life-sustaining businesses to close to help prevent the spread of [COVID-19](#). Under Pennsylvania law the filing deadline for personal income tax returns is tied to the federal income tax due date.

“This is a necessary step that will give Pennsylvania taxpayers extra time to file their returns and make tax payments during a difficult time for everyone,” Revenue Secretary Dan Hassell said. “Particularly for those who plan to meet with a tax professional to prepare their returns, the new deadline will help everyone follow the Governor's guidance to stay at home as we all work to prevent the spread of the virus.”

Although the filing deadline has been extended, the Department of Revenue is encouraging taxpayers who are able to file their returns electronically to do so. This will enable the department to continue to process returns as commonwealth offices are closed. Additionally, if you are expecting a refund from the commonwealth, filing electronically will help avoid a delay in the release of your refund.

Padirectfile

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		<p>Taxpayers can electronically file their Pennsylvania tax returns for free through Padirectfile, a secure, state-only electronic income tax filing system that is available through the Department of Revenue's website. For more information or to begin filing, visit Padirectfile.</p> <p>Electronic Filing for Free Free electronic filing options are available to file state and federal returns using software from a reputable vendor (income limits may apply). More vendor information is available on the Department of Revenue's website.</p> <p>Electronic Filing for a Fee Paid tax preparers and commercial tax preparation software providers that offer electronic filing, or e-filing, for a fee are an option for Pennsylvania taxpayers. E-filing offers advantages not available to taxpayers filing by paper, including error-reducing automatic calculators, instant confirmation of successful filing, faster refund processing and direct deposit options.</p> <p>July 15 Deadline All taxpayers who received more than \$33 in total gross taxable income in calendar year 2019 must file a Pennsylvania personal income tax return (PA-40) by midnight on Wednesday, July 15, 2020.</p> <p>Estimated Payments 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>Any individual who expects to receive more than \$8,000 of Pennsylvania-taxable income not subject to withholding by a Pennsylvania employer must estimate and pay personal income tax quarterly. Estimated tax due dates for individuals are typically April 15, June 15, Sept. 15 and Jan. 15, or the first following business day if any deadline falls on a weekend or holiday.</p> <p>Filing for an Extension If additional time to file is needed, taxpayers still have the option to file a request for an extension to file their Pennsylvania personal income tax return. The extension is available for up to six months. As an important reminder, an extension of time to file does not extend the deadline to make a payment if you owe taxes to the commonwealth.</p> <p>Paper Filing Although the Department of Revenue is strongly encouraging taxpayers to electronically submit their personal income tax returns, taxpayers who file paper returns will still be able to do so. The returns will be considered timely filed as long as they are postmarked on or before the new deadline of July 15, 2020.</p>	

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		<p>Taxpayers who do submit their returns via paper should know that there will be delays in the processing of their returns, due to the fact that Department of Revenue’s offices are closed as part of mitigation efforts to help prevent the spread of COVID-19. This could impact the processing of a taxpayer’s refund if they are expecting one.</p> <p>Appeal Deadline Because commonwealth offices are currently closed to help prevent the spread of COVID-19, there will be additional time in certain cases for taxpayers who wish to appeal a tax assessment issued by the Department of Revenue or file a petition for a tax refund with the <u>Board of Appeals</u>. A petition for appeals of all tax types will be accepted as timely filed if it is filed by the later of the following dates:</p> <ul style="list-style-type: none"> • 30 days after the reopening of the Board of Appeals offices; or • The original appeal deadline. <p>Please know that If the appeal deadline fell on a date prior to the closure of commonwealth offices (March 16, 2020), the original appeal deadline is still applicable. In other words, in these cases petitions will be considered as timely filed if they are filed by the last day of the appeal period. Additionally, the Board of Appeals will accept any submission of requested documentation as long as it is received within 30 days after the Board of Appeals offices reopen. Visit the Board of Appeals’ Online Petition Center for further information on tax appeals.</p> <p>Reach the Department of Revenue Online With the Department of Revenue’s call centers closed due to the mitigation efforts to help prevent the spread of COVID-19, the Department of Revenue is encouraging taxpayers to use its Online Customer Service Center, available at revenue-pa.custhelp.com. You can use this resource to electronically submit a question to a department representative. The department representative will be able to respond through a secure, electronic process that is similar to receiving an email. Additionally, the Online Customer Service Center includes thousands of answers to common tax-related questions. For more information, visit www.revenue.pa.gov, where you can find free tax forms and instructions. You can also visit the department's pages on FacebookOpens In A New Window, TwitterOpens In A New Window and LinkedInOpens In A New Window for additional information.”</p> <p><u>Update from PICPA:</u> (3/21/20)</p>	

“Pa. Department of Revenue (DOR) Officially Extends PIT Filing Deadline, Provides Updates on Responding to Notices, AST Prepayments

The DOR announced on March 21, 2020, **that it has extended the filing deadline for Pennsylvania personal income tax returns to July 15, 2020. The DOR will also waive penalties and interest on personal income tax payments made through the new deadline.**

The DOR, in a message to Peter Calcara, PICPA VP of Government Relations, continues to process electronically-filed tax returns and payments. **If you received a notice or assessment that required a response by a specific date, please know that the deadline to respond is suspended temporarily. That temporary suspension will be lifted once the Department of Revenue’s offices have reopened.**

Also the DOR announced that it is **waiving penalties for businesses that are required to make accelerated sales tax (AST) prepayments by Friday, March 20, 2020. The DOR also indicated, “additionally, 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.”** For more information, [check out the DOR’s alert page.](#)”

City of Philadelphia

City of Philadelphia DOR [Announcement on Employee Nexus and Sourcing](#) (4/22/20)

“Business Income & Receipts Tax (BIRT), Net Profits Tax (NPT) nexus and apportionment policies due to the COVID-19 pandemic

To reduce complexity, the City of Philadelphia is temporarily updating its nexus and apportionment policies during the COVID-19 pandemic. Nexus: **The Department of Revenue will temporarily waive the legal nexus threshold established under §192603 of the Philadelphia Code and under Section 103 of the BIRT Regulations, 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.**

Determination of Taxable Receipts and Apportionment: Where Philadelphia non-resident employees – who have been performing services in their assigned business locations within Philadelphia and

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		<p>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. This guidance is an exercise of the Department’s authority to provide for alternative apportionment when the ordinary rules would not accurately reflect the taxpayer’s income attributable to the City.</p> <p>We encourage taxpayers to file and pay on time. This helps ensure continuity of crucial City services.” (4/24/20)</p> <p><u>City of Philadelphia DOR News Release - Business Income & Receipts Tax (BIRT), Net Profits Tax (NPT) filing and payment extensions policy update (4/14/20)</u></p> <p>“To offer relief to business owners during the COVID-19 coronavirus emergency, the City of Philadelphia is honoring the IRS’s July 15, 2020 extensions for the Business Income & Receipts Tax (BIRT) and Net Profits Tax (NPT). As the City of Philadelphia navigates the fast-moving COVID-19 coronavirus pandemic, its top priority is the health and safety of residents. The Philadelphia Department of Revenue recognizes that the current safety precautions are impacting the overall economy, and local businesses particularly. In response to this situation, 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 extension policy: • 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. Payments received after July 15, 2020 will accrue interest and penalty from April 15, 2020. We encourage</p>	

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		<p>taxpayers who can file and pay on-time to do so. This helps ensure continuity of crucial city and School District services. For information about other City of Philadelphia measures to help small businesses, please visit: www.phila.gov/covid-19-business-relief.” (4/14/20)</p> <p><u>City of Philadelphia DOR Press Release</u> on wage tax guidance (4/14/20 update)</p> <p>“Wage Tax policy guidance for non-resident employees. Non-resident employees who work for Philadelphia-based employers are not subject to Philadelphia Wage Tax during the time they are required to work outside of Philadelphia. The Philadelphia Department of Revenue has not changed its Wage Tax policy during the COVID-19 pandemic. Schedules to withhold and remit the tax to the City remain the same. We are publishing this guidance at a time when employees have been forced to perform their duties from home, many for the first time. This is the policy: The City of Philadelphia uses a “requirement of employment” standard that applies to all non-residents whose base of operation is the employer’s location within Philadelphia. Under this standard, a nonresident employee is not subject to the Wage Tax when the employer requires him or her to perform a job outside of Philadelphia including working from home. 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. Non-resident employees who had Wage Tax withheld during the time they were required to perform their duties from home in 2020, can file for a refund with a Wage Tax reconciliation form in 2021. Employees file for a refunds after the end of the tax year and will need to provide a copy of their W-2 form. The City requires an employer to withhold and remit Wage Tax for all its Philadelphia residents, regardless of where they perform their duties.” (4/14/20)</p> <p>Prior City of Philadelphia <u>DOR Press Release</u> - Wage Tax Guidance (3/26/20)</p> <p><u>City of Philadelphia tax guidance in response to COVID-19</u> (4/1/20)</p> <p>“These documents are meant to provide guidance to taxpayers and tax professionals as the City of Philadelphia adapts to disruptions caused by the COVID-19 coronavirus epidemic. The City has updated filing and payment rules for some, but not all, tax types. If you do not find</p>	

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		<p>guidance for a specific tax type below, that means there has been no change. Please check this webpage regularly for updates.</p> <p><u>Philadelphia Tax Guidance Webpage</u> (4/1/20)</p> <p>“The Department of Revenue has published <u>a new webpage in the wake of the COVID-19 coronavirus emergency</u>. The new webpage includes guidelines about tax filing and payment procedures affected by the epidemic. So far, it includes information about:</p> <ul style="list-style-type: none"> • Property taxes • Business Income & Receipts Tax (BIRT) and Net Profits Tax (NPT) • Wage Tax for non-residents • Use & Occupancy (U&O) Tax • School Income Tax (SIT) <p>The new webpage will be updated regularly with new policies and guidance as these become available.</p> <p>We recognize that the measures taken by the City and Commonwealth of Pennsylvania to protect the public’s wellbeing also place burdens on residents, workers and businesses.</p> <p>While the Department of Revenue’s operations have also been limited, we remain committed to sharing the most important and up-to-date information with the public.</p> <p>The Department continues to process electronic returns and payments received electronically or in the mail. We also encourage anyone who can <u>file and pay on-time</u> to do so. This helps fund critical city services.”</p> <p><u>Press Release</u> on extending filing and payment for real estate and business taxes (3/26/20)</p> <p>“The City is <u>extending filing and payment dates for Real Estate and some business taxes</u>. The City will honor the federal extensions granted to businesses from the IRS for filing and payments until July 15, 2020 for the Business Income and Receipts Tax and the Net Profits Tax. This policy includes estimated payments.”</p> <p>Philadelphia <u>Press Release</u> (3/23/20)</p> <p>“As the City of Philadelphia continues to navigate the fast-moving COVID-19 coronavirus pandemic, our number one priority is the health and safety of our residents. The Philadelphia Department of Revenue recognizes that the extraordinary measures necessary to keep</p>	

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		<p>Philadelphians safe are having a profound impact on many residents and businesses.</p> <p>To offer relief, Mayor Kenney and Revenue Commissioner Frank Breslin announced today that the Department is changing a number of payment deadlines for <u>Real Estate</u> and some business taxes.</p> <p>Real Estate Tax due date extension We ask that taxpayers who can <u>pay their Real Estate Taxes electronically</u> or by mail by March 31 to do so. This will help ensure continuity of City and School District operations. But we know that many residents are struggling. If you cannot pay your Real Estate Tax by March 31, we have extended the deadline to pay an additional 30 days. The due date for 2020 Real Estate Taxes is now April 30, 2020.</p> <p>We have also extended the deadline to apply for an installment payment plan for 2020 Real Estate Tax. These plans have always been available to all seniors and low-income homeowners. For this year, we will accept applications for 2020 taxes until April 30, 2020. Homeowners can find applications for all Real Estate Tax relief programs at <u>www.phila.gov/real-estate-relief</u>.</p> <p>Business Income & Receipts Tax and Net Profits Tax filing and payment extensions We also know that the current safety precautions are especially impacting businesses in the city and the overall economy. To offer relief, the City is extending filing and payment dates for some business taxes. These changes will permit delayed filing and payments, for a potential infusion of around \$500 million into the economy over the next three months.</p> <p>Again, we ask taxpayers who can file and pay their taxes to do so by April 15, 2020. This will help ensure continuity of City and School District operations.</p> <p>But we know that many businesses are facing extreme circumstances. To support Philadelphia’s businesses, we are taking the following measure:</p> <ul style="list-style-type: none"> • 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 <u>Business Income and Receipts Tax</u> and the <u>Net Profits Tax</u>. This policy includes estimated payments. • No action is required from businesses to take advantage of this extension policy in Philadelphia. 	

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		<p>Other business relief measures are coming from other parts of City government, and we will update this information as those details become available.</p> <p>The Department of Revenue continues to monitor this situation and may make additional updates to these policies. Find the Department’s latest announcements on www.phila.gov/revenue. You can also sign up to receive emails with important Philadelphia tax news: bit.ly/2IV7OQv. Find out about Real Estate Tax relief”</p>	
Rhode Island	<p>RI - Withholding for Employees Working Remotely During the COVID-19 State of Emergency (11/23/20)</p> <p>ADV 2020-40 on allow electronic signatures (9/10/20)</p> <p>ADV 2020-34 (8/6/20)</p> <p>RI DOR DOT ADV 2020-24 (5/28/20)</p> <p>RI DOR Penalty waiver request form (5/27/20)</p> <p>RI DOR DOT ADV 2020-22 on withholding of remote workers (5/26/20)</p> <p>DOR Regulation 280-RICR-20-55-14 on withholding of remote workers (5/26/20)</p> <p>RI DOR DOT ADV 2020-21 extending second quarter estimated payments from 6/15 to 7/15 (5/21/20)</p> <p>RI Advisory 2020-19 Employer Withholding (4/30/20)</p> <p>RI DOT Tax News (4/17/20)</p>	<p>RI - Withholding for Employees Working Remotely During the COVID-19 State of Emergency (11/23/20)</p> <p>The Division of Taxation extends emergency regulation providing withholding-tax guidance for employers that have employees who are temporarily working remotely due to the pandemic. The emergency regulation has been extended to January 18, 2021. (November 23) <i>See also</i> ADV 2020-22 - Withholding-tax guidance for working remotely amid pandemic.</p> <p>ADV 2020-40 on allow electronic signatures (9/10/20)</p> <p>“ADV 2020-40 ADVISORY FOR TAX PROFESSIONALS TAX ADMINISTRATION SEPTEMBER 10, 2020 Division allows electronic signatures in limited cases New policy applies to two forms involving sale of real estate by nonresidents PROVIDENCE, R.I. – The Rhode Island Division of Taxation today announced that, effective immediately, it will allow electronic signatures in place of handwritten signatures for certain types of forms. Normally, the Division requires the submission of forms with their original, handwritten signatures. However, due to the coronavirus (COVID-19) pandemic, the Division has amended its standard practice as a convenience for taxpayers and their representatives. “We realize the challenges that many taxpayers and their representatives face amid this crisis and we want to be as accommodating as possible given the circumstances,” said Rhode Island Tax Administrator Neena Savage. “We are also trying to limit the number of in-person visits to our office in order to prevent the spread of the virus,” she said. The Internal Revenue Service and a number of other states are making similar allowances during the pandemic.</p> <p>Forms involved The Division will accept electronic signatures for the following two forms, both of which involve the sale of Rhode Island real estate by nonresident individuals or entities: ▪ Form RI-71.3 Election (“Election to Have Withholding Based on Gain”) and required attachments. ▪ Form RI-71.3 Remittance (“Remittance of</p>	<p>RI – legislative proposal to disallow the excess business loss deduction in 2018-2020 and allow 20% of the deduction taken 2021 through 2025. (8/18/20)</p> <p>“The Rhode Island Division of Taxation’s office reopens to the public tomorrow, Friday, June 12, 2020, but the Division continues to urge taxpayers and others to use its phone system, email system, website, and portal, instead of in-person visits, to limit the spread of the coronavirus (COVID-19).” (6/11/20)</p> <p>RI DOT Advisory ADV 2020-17 on Federal Economic Impact Payments - more information involving federal payments for individuals (4/17/20)</p> <p>RI DOT COVID-19 webpage (3/30/20)</p> <p>Welcome to the RI Division of Taxation's COVID-19 Information page. This page is intended to provide information and updates related to COVID-19's effects on Taxation. Please see the following items, and the table below, for information currently available. APRIL FILING DEADLINE: In conjunction with announcements made by United States Treasury Secretary Steven T. Mnuchin and Rhode Island Governor Gina M. Raimondo on March 20, 2020, involving the April 15, 2020, deadline for certain tax filings and tax payments, the Division of Taxation has postponed the filing-and-payment deadline for</p>

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	<p>RI DOT Advisory ADV 2020-17 on Federal Economic Impact Payments - more information involving federal payments for individuals (4/17/20)</p> <p>DOT Advisory ADV 2020-13 with FAQs on economic impact payments (4/2/20)</p> <p>DOT Advisory ADV 2020-11 (3/27/20, revised 4/6/20)</p> <p>RI DOT COVID-19 webpage (3/19/20)</p> <p>(July 15 – the deadline for extended tax filings and payments, normally due April 15, has been postponed to July 15 – for resident and non-resident individuals and fiduciaries (estates and trusts income taxes) and C corporations and for first quarter estimated payments. No penalties and no interest will apply to those who file on or before July 15, 2020. No late charges will apply to those who file and pay by the new deadline of July 15, 2020, regardless of the amount. Individuals can defer Rhode Island resident and nonresident personal income tax returns and personal income tax payments, normally due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. Similarly, certain business entities can defer Rhode Island returns and tax payments, normally due April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. The new deadline applies not only to resident and nonresident</p>	<p>Withholding on Sale of Real Estate by Nonresident”) and required attachments. 2 The Division has been making available the electronic signature option in recent weeks, on a trial basis. The option has been well-received and is today being officially announced. 1 A handwritten signature is sometimes referred to as a “wet” signature. The Division has long allowed the use of electronic signatures for electronically filed income tax returns. 2 Form RI-71.3 Remittance can be electronically signed and emailed only if there is no tax due. If there is a payment due, Form RI-71.3 Remittance cannot be emailed or faxed; it must be sent by mail, using the address shown on the form. Also, it must be accompanied by a “Certificate of Withholding Due” (assuming that the Division has not already received the certificate). ADV 2020-40 ADVISORY FOR TAX PROFESSIONALS TAX ADMINISTRATION SEPTEMBER 10, 2020 Rhode Island Division of Taxation - Page 2 of 4</p> <p>Acceptable formats The Division will accept electronic signatures in any of the formats described below.3 ▪ The links on the previous page are to forms that contain a built-in option for electronic signatures. Just download and follow the instructions, then email the completed form(s) to the following Division of Taxation email address: Tax.NonRes713@tax.ri.gov. (Note: You will see the built-in feature for electronic signatures once you download the form and open it on your computer.) ▪ Taxpayers may elect instead to print out the form, sign it, scan it in, and email it to the following Division of Taxation address: Tax.NonRes713@tax.ri.gov. (With this option, a taxpayer is using what is sometimes referred to as a “facsimile signature”. In general, a facsimile signature means a signature that is copied or scanned from a document that bears an authorized original signature.) Further details As noted above, the Division has established a special email address for sending the applicable documents that have electronic signatures: Tax.NonRes713@tax.ri.gov. Those submitting Form RI71.3 Election via email must also attach the Certificate of Withholding Due. For the convenience of taxpayers and others, the Division has combined Form RI-71.3 Election and the Certificate of Withholding Due into a single PDF available for download from the Division’s website: http://www.tax.ri.gov/forms/2020/NRREWH/713_ElectionCertCombo_m3.pdf. To submit Form RI-71.3 Election using electronic signature, include the following: ✓ completed Certificate of Withholding Due (included in download from Division’s website) Those submitting Form RI-71.3 Remittance via email must also attach a copy of the approved Certificate of Withholding and a copy of the “Acknowledgement of Discharge of Lien” form. For the</p>	<p>individuals and certain entities to July 15, 2020. Click here for details. <i>posted 03/27/20</i></p> <p>SALES TAX:</p> <p>The Rhode Island Division of Taxation understands the difficulty that many businesses, including small businesses and retailers, are facing during this unprecedented crisis. To that end, the Division would like to remind businesses that the Rhode Island Commerce Corporation has information about low-interest federal disaster loans for working capital to Rhode Island small businesses that are suffering substantial economic injury as a result of the coronavirus. For details, including links to applications, hotlines, and other resources, please see: https://commerceri.com/covid-19/. The Division also would like to remind businesses that the deadline is Friday, March 20, 2020, for remitting sales tax, meals and beverage tax, and certain other levies. These amounts represent taxes that the businesses’ customers paid during February 2020 and that the businesses held in trust, by law, for remitting to the State of Rhode Island. For more information about the penalties for misappropriating these amounts, please see Rhode Island General Laws Sections 44-19-35 through 37. The Division also would like to remind businesses and other taxpayers that under Regulation 280-RICR-20-00-4 (“Taxpayer Rights and Responsibilities “), they have the express right to request that penalties be abated where there was no negligence or intentional disregard of the law. -- <i>posted 03/19/20</i></p> <p>Check back as this page and the following table will be updated as information becomes available.”</p> <p>Advisory (3/19/20):</p> <p>“The Rhode Island Division of Taxation has created a webpage to address issues related to the coronavirus outbreak (see screenshot below).</p>

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	<p>Rhode Island personal income tax returns and payments for the 2019 tax year, but also to Rhode Island personal income tax extensions related to the 2019 tax year that would normally be filed by April 15, 2020. The new deadline also applies to Rhode Island property-tax relief claims filed on Form RI-1040H and to claims for the residential lead abatement tax credit filed on Form RI-6238 that would normally be due on April 15, 2020. In addition, the new deadline applies to fiduciary income tax returns and payments filed by estates and trusts related to the 2019 tax year that would normally be due on April 15, 2020. The new deadline also applies to first-quarter and second quarter estimated payments of Rhode Island income tax for the 2020 tax year by individuals, estates, and trusts, that would normally be due April 15, 2020 and June 15, 2020. The relief described in this Advisory does not apply to filings or payments of any other type of Rhode Island tax, or to the filing of any other Rhode Island return. Table was revised on April 6, 2020, to include language about fiscal-year filers; new deadline for composite income tax – estimated (Form RI-1040C-ES); and information about pass-through withholding. New due date does not apply to filings or payments of any other type of Rhode Island tax, or to filing of any other Rhode Island return. New deadline of July 15, 2020, applies not only to calendar-year individuals and entities with normal due date of April 15, 2020</p>	<p>convenience of taxpayers and others, the Division has combined Form RI-71.3-Remittance and the “Acknowledgement of Discharge of Lien” into a single PDF available for download from the Division’s website: http://www.tax.ri.gov/forms/2020/NRREWH/713_RemittanceAckCombo_m.pdf. To submit Form RI-71.3 Remittance using electronic signature, include the following: ✓ copy of approved Certificate of Withholding Due ✓ completed Acknowledgement of Discharge of Lien form (included in download from Division’s website) Note: Form RI-71.3 Remittance can be electronically signed and emailed only if there is no tax due. If there is a payment due, Form RI-71.3 Remittance cannot be emailed or faxed; it must be sent by mail, using the address shown on the form. Also, it must be accompanied by a Certificate of Withholding Due (assuming that the Division has not already received the certificate).</p> <p>Examples of electronic-signature process The following examples illustrate how the electronic-signature procedure works. 3 By voluntarily submitting an e-signature, the taxpayer certifies that the signature is valid and intended to operate as acknowledgment/execution of the document to which it is affixed. Rhode Island Division of Taxation - Page 3 of 4 Example # 1: Joseph Taxpayer downloads Form RI-71.3 Election from the Division’s website, which includes the Certificate of Withholding Due. He completes both forms and enters his electronic signature where indicated (using the form’s built-in electronic signature feature). Next, he attaches to an email the completed and electronically signed Form RI-71.3 Election and the prepared Certificate of Withholding Due as a PDF, and sends that email to the Division via the following address: Tax.NonRes713@tax.ri.gov. If the Division, after completing its review, determines that the submission is complete, the Division will email back a signed, stamped, and dated Certificate of Withholding Due (as a PDF), which Joseph presents at closing. Assuming that the buyer properly completes and timely files all required documents and pays the amount of withholding due (if any is required), the lien on the real estate can be discharged. (The remittance and the lien discharge must be filed with the Division and, once approved, the discharge of lien must be forwarded to the city or town by the taxpayer or the taxpayer’s representative.) Example # 2: Maria Taxpayer downloads Form RI-71.3 Remittance from the Division’s website, which includes the “Acknowledgement of Discharge of Lien” form, completes it, and enters her electronic signature where indicated (using the form’s built-in electronic signature feature). Next, the closing attorney attaches to an email the completed and electronically signed Form RI-71.3 Remittance, the prepared Acknowledgement of Discharge</p>	<p>The Division of Taxation is monitoring developments pertaining to the coronavirus and is following guidance from federal and State officials.1 When virus-related developments occur regarding Rhode Island state taxes, including any changes to deadlines, the Division will post them on the RI DOT COVID-19 webpage: http://www.tax.ri.gov/COVID/</p> <p>“Coronavirus Disease 2019 (COVID-19) Information Welcome to the RI Division of Taxation's COVID-19 Information page. This page is intended to provide information and updates related to COVID-19’s effects on Taxation. Please see the table below for information currently available. Check back as this table will be updated as information becomes available. Note also that we are actively reviewing guidance provided by the IRS and will be posting updates soon. Here are some important IRS links: Treasury and IRS Issue Guidance on Deferring Tax Payments Due to COVID-19 Breakout Coronavirus Tax Relief Check back as this table will be updated as information becomes available.</p> <p>SALES TAX: The Rhode Island Division of Taxation understands the difficulty that many businesses, including small businesses and retailers, are facing during this unprecedented crisis. To that end, the Division would like to remind businesses that the Rhode Island Commerce Corporation has information about low-interest federal disaster loans for working capital to Rhode Island small businesses that are suffering substantial economic injury as a result of the coronavirus. For details, including links to applications, hotlines, and other resources, please see: https://commerceri.com/covid-19/.</p>

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	<p>(April 1, 2020, for surplus lines brokers/licensees), but also to fiscal-year filers whose original or extended due date would normally fall on April 15, 2020. (Although fiscal-year filers who are on extension have a new due date of July 15, 2020, they still must, by statute, be fully paid by September 15, 2020.) New due date applies to filings and payments. Listing for single-member LLC assumes entity is owned by individual. Listing for C corporation also applies to filing under mandatory unitary combined reporting. New deadline for pass-through withholding (Form RI-1096PT) applies only to trusts and single-member LLCs with a normal due date of April 15. New deadline for pass-through withholding estimates (Form RI-1096PT-ES), normally due April 15, 2020, applies to all entity types. New deadline for business extension applies only to public service corporation filers and bank excise tax filers. The relief mainly applies to estimated payments of Rhode Island personal income tax and estimated payments of Rhode Island business tax that would normally be due on June 15, 2020. The deadline for those filings and payments is postponed to July 15, 2020. No penalties and no interest will apply, regardless of the amount owed, if payment is made on or before July 15, 2020. Under the emergency regulation, the income of employees who are nonresidents temporarily working outside of Rhode Island solely due to the pandemic will continue to be treated as Rhode</p>	<p>of Lien form, and a copy of the approved Certificate of Withholding due, and sends that email to the Division via the following address: Tax.NonRes713@tax.ri.gov. Assuming that the documents are properly completed and timely filed, the Division will email back, as a PDF, the approved, dated, and signed Acknowledgement of Discharge of Lien form. (The remittance and the lien discharge must be filed with the Division and, once approved, the discharge of lien must be forwarded to the city or town by the taxpayer or the taxpayer’s representative, so that it can be recorded by the city or town.) Remember: Form RI-71.3 Remittance can be electronically signed and emailed only if there is no tax due. If there is a payment due, Form RI-71.3 Remittance cannot be emailed or faxed; it must be sent by mail, using the address shown on the form. Also, it must be accompanied by a Certificate of Withholding Due (assuming the Division has not already received the Certificate). Background and explanation Rhode Island requires withholding of tax at the sale of Rhode Island real estate by a nonresident individual or entity.4 It is standard practice in many other states, too. When Rhode Island real estate is sold by a nonresident individual, estate, partnership or trust, the buyer must deduct and withhold 6% of the total amount paid or of the gain to the seller. If the seller is a nonresident corporation, the buyer must deduct and withhold 7% of the total amount paid or of the gain. 4 See Rhode Island General Laws § 44-30-71.3 (“Sale of real property by nonresidents – Withholding requirements”) and Division of Taxation Regulation 280-RICR-20-10-1 (“Withholding Tax on the Sale of Real Property by Nonresidents”). Rhode Island Division of Taxation - Page 4 of 4 The buyer then must pay the amount withheld to the Division of Taxation within three banking days after the date closing. Every buyer subject to these provisions is liable for the amount withheld (or required to be withheld). Until that amount is paid, a State lien is placed on the property. Filing and paying the amount of withholding due (if any is required) furthers the process that culminates with the discharge the lien. Other information This Advisory provides only a brief summary of the Division’s requirements involving the sale of Rhode Island real estate by a nonresident individual or entity. ▪ To view the Division’s updated general instructions related to the sale of Rhode Island real estate by nonresident individuals or entities, click here. ▪ To view the Division’s regulation related to the sale of Rhode Island real estate by nonresident individuals or entities, click here. ▪ For answers to questions about the tax aspects of the sale of Rhode Island real estate by nonresident individuals or entities, call the Division at (401) 574-8829, option #4, from 8:30 a.m. to 3:30 p.m. business days. For additional forms: http://www.tax.ri.gov/taxforms/nrrewh.php The use of an electronic signature is an option, not a requirement. A taxpayer, or the taxpayer’s representative, may elect instead to complete, sign, and</p>	<p>The Division also would like to remind businesses that the deadline is tomorrow -- Friday, March 20, 2020 -- for remitting sales tax, meals and beverage tax, and certain other levies. These amounts represent taxes that the businesses’ customers paid during February 2020 and that the businesses held in trust, by law, for remitting to the State of Rhode Island. For more information about the penalties for misappropriating these amounts, please see Rhode Island General Laws Sections 44-19-35 through 37.</p> <p>The Division also would like to remind businesses and other taxpayers that under Regulation 280-RICR-20-00-4 (“Taxpayer Rights and Responsibilities “), they have the express right to request that penalties be abated where there was no negligence or intentional disregard of the law.</p> <p>Check back as this page will be updated as information becomes available.”</p> <p>“Online and telephone services</p> <p>While Governor Gina M. Raimondo has declared a state of emergency in response to the virus, the Division of Taxation currently remains open. However, the Division recommends that taxpayers use the agency’s website, portal, email, and phone system -- and avoid visiting the Division of Taxation’s office - - in order to limit the spread of the coronavirus....”</p> <p>RI DOT Advisory 2020-9 (3/14/20) “Division encourages taxpayers to reduce in-person visits as part of effort to slow transmission of coronavirus Agency recommends use of its website, portal, and email and telephone systems...”</p>

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	<p>Island-source income for Rhode Island withholding tax purposes. Under the emergency regulation, 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. 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. The presence of one or more employees that previously worked in another state but, solely due to the state of emergency, are working remotely from Rhode Island, will not in and of itself trigger nexus for Rhode Island sales and use tax purposes. Property that is temporarily located in Rhode Island during the state of emergency solely to allow one or more employees to work from home temporarily in Rhode Island (e.g., computers, computer equipment, or similar property) during the state of emergency will not in and of itself trigger nexus for Rhode Island sales and use tax purposes. For the</p>	<p>submit the forms in the usual manner (such as by mail, private delivery service, or fax at (401) 574-8919). As part of its efforts to limit the spread of the coronavirus, the Division recommends that taxpayers, tax professionals, and other stakeholders avoid visiting the Division’s office. The Division continues to urge taxpayers and others to use its phone system, email system, website, and portal, instead of inperson visits. If a visit cannot be avoided, taxpayers and others are encouraged to use the Division’s drop box, which is located on the first floor of the Powers Building, at One Capitol Hill in Providence, to drop off forms and other documents. Remember: If you must visit, and you successfully complete the State’s selfscreening application and receive approval, entry to the Division’s office is permitted, but you must still wear a mask and maintain social distancing. For more information about office visits amid the pandemic, use this link: https://go.usa.gov/xfwvp. The Division will continue to work with taxpayers and their representatives to consider proposed options for electronic signatures when it comes to the two documents described in this Advisory involving the sale of real estate by a nonresident. In addition, the Division will continue to review standards for electronic signatures in general and will also continue to study the possibility of expanding the electronic signature program to other documents.5 5 The Division is allowing electronic signatures for limited documents, as described in this Advisory, under the authority of Rhode Island General Laws Chapter § 42-127.1 (“Uniform Electronic Transactions Act”)” (9/10/20)</p> <p>ADV 2020-34 (8/6/20)</p> <p>“Security Summit: Use VPN to protect data from thieves Tax professionals urged to safeguard client information and their businesses The Rhode Island Division of Taxation and other Security Summit partners urge tax practitioners to secure remote locations by using a virtual private network (VPN) to protect against cyber intruders.”</p> <p>RI DOR DOT ADV 2020-24 (5/28/20)</p> <p>Division addresses questions involving nexus and apportionment Guidance is in response to inquiries involving temporary remote work amid pandemic</p> <p>The Rhode Island Division of Taxation is aware of the new pressures on the business community and others in responding to the coronavirus (COVID-19) pandemic. The Division is committed to providing as much certainty as possible to taxpayers and tax professionals.</p>	<p>A detailed list of Division phone numbers and email addresses is available at http://www.tax.ri.gov/contact/.</p> <p>Legislature: To contain the spread of COVID-19, there will be no General Assembly sessions during the week of March 16-20, 2020. All legislative offices will also be closed.</p>

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	<p>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. The presence of one or more employees that previously worked in another state but, solely due to the state of emergency, are working remotely from Rhode Island, will not in and of itself trigger nexus for Rhode Island corporate income tax purposes. Property that is temporarily located in Rhode Island during the state of emergency solely to allow one or more employees to work from home temporarily in Rhode Island (e.g., computers, computer equipment, or similar property) during the state of emergency will not in and of itself trigger nexus for Rhode Island corporate income tax purposes. In addition, the performance of any services by such employees within Rhode Island will not, of itself, cause their employer to lose the protection of Public Law 86-272. 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</p>	<p>A number of employers have asked employees to work remotely (i.e., telecommute, or telework) from their homes temporarily amid the pandemic. In response to some related inquiries that the Division has received involving potential nexus and apportionment issues, the Division provides the following information.</p> <p>RHODE ISLAND 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.¹</p> <p>Put another way, the presence of one or more employees that previously worked in another state but, solely due to the state of emergency, are working remotely from Rhode Island, will not in and of itself trigger nexus for Rhode Island sales and use tax purposes. Property that is temporarily located in Rhode Island during the state of emergency solely to allow one or more employees to work from home temporarily in Rhode Island (e.g., computers, computer equipment, or similar property) during the state of emergency will not in and of itself trigger nexus for Rhode Island sales and use tax purposes.</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.²</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</p>	

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	<p>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. , Effective immediately, it will allow electronic signatures in place of handwritten signatures for certain types of forms. The Division will accept electronic signatures for the following two forms, both of which involve the sale of Rhode Island real estate by nonresident individuals or entities: ▪ Form RI-71.3 Election (“Election to Have Withholding Based on Gain”) and required attachments. ▪ Form RI-71.3 Remittance (“Remittance of Withholding on Sale of Real Estate by Nonresident”) and required attachments. The Division has long allowed the use of electronic signatures for electronically filed income tax returns. 2 Form RI-71.3 Remittance can be electronically signed and emailed only if there is no tax due. If there is a payment due, Form RI-71.3 Remittance cannot be emailed or faxed; it must be sent by mail, using the address shown on the form. Also, it must be accompanied by a “Certificate of Withholding Due” (assuming that the Division has not already received the certificate).</p>	<p>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.³</p> <p>Put another way, the presence of one or more employees that previously worked in another state but, solely due to the state of emergency, are working remotely from Rhode Island, will not in and of itself trigger nexus for Rhode Island corporate income tax purposes. Property that is temporarily located in Rhode Island during the state of emergency solely to allow one or more employees to work from home temporarily in Rhode Island (e.g., computers, computer equipment, or similar property) during the state of emergency will not in and of itself trigger nexus for Rhode Island corporate income tax purposes.</p> <p>In addition, the performance of any services by such employees within Rhode Island will not, of itself, cause their employer to lose the protection of Public Law 86-272.⁴ 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.⁵</p> <p>RHODE ISLAND TAXATION: APPORTIONMENT</p> <p>If a business derives income from sources within and outside of Rhode Island, its net income must be apportioned by various formulas depending on the nature of the business and the structure of the entity. In general, some entities must use an apportionment method involving a single factor: sales. Others must use an apportionment formula involving three factors: property, sales, and payroll.</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>For the duration of Rhode Island’s coronavirus state of emergency, the Rhode Island Division of Taxation will not seek to establish</p>	

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		<p>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.³</p> <p>Put another way, the presence of one or more employees that previously worked in another state but, solely due to the state of emergency, are working remotely from Rhode Island, will not in and of itself trigger nexus for Rhode Island corporate income tax purposes. Property that is temporarily located in Rhode Island during the state of emergency solely to allow one or more employees to work from home temporarily in Rhode Island (e.g., computers, computer equipment, or similar property) during the state of emergency will not in and of itself trigger nexus for Rhode Island corporate income tax purposes.</p> <p>In addition, the performance of any services by such employees within Rhode Island will not, of itself, cause their employer to lose the protection of Public Law 86-272.⁴ 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.⁵</p> <p>RHODE ISLAND TAXATION: APPORTIONMENT</p> <p>If a business derives income from sources within and outside of Rhode Island, its net income must be apportioned by various formulas depending on the nature of the business and the structure of the entity. In general, some entities must use an apportionment method involving a single factor: sales. Others must use an apportionment formula involving three factors: property, sales, and payroll.</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>	

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		<p>1 See Rhode Island Governor Gina M. Raimondo's Executive Order 20-02, issued March 9, 2020, and related supplements.</p> <p>2 See, among other things, Rhode Island Division of Taxation Regulation 280-RICR-20-70-45 (“Out of State Retailers – Registr</p> <p>3 Rhode Island’s corporate income tax is also known as the business corporation tax (see Rhode Island General Laws Chapter 44-11).</p> <p>4 United States Public Law 86-272, codified at 15 U.S. Code § 381 et seq.</p> <p>5 See, among other things, Rhode Island Division of Taxation Regulation 280-RICR-20-25-8 (“Nexus”).” (5/28/20)</p> <p>RI DOR Penalty waiver request form (5/27/20)</p> <p>RI DOR DOT ADV 2020-22 (5/26/20)</p> <p>Withholding-tax guidance for working remotely amid pandemic Goal is to reduce administrative burdens on public and private employers</p> <p>The Rhode Island Division of Taxation today posted an emergency regulation that provides withholding-tax guidance for employers that have employees who are temporarily working remotely due to the coronavirus pandemic (COVID-19).</p> <p>Background</p> <p>In Rhode Island and other states, employers withhold state taxes from the wages of their employees who work within the employer’s state’s boundaries.</p> <p>However, due to the pandemic, many employees are now working from home (telecommuting, or teleworking). They receive wages for work performed on behalf of their employers -- but their work is performed at locations outside the state where their regular workstations were previously located.</p> <p>Confusion, extra costs, and concerns may arise among both employers and employees if employers have to withhold and remit out-of-state taxes for employees who are temporarily working remotely outside the state where their employer is located.</p>	

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		<p>Therefore, the Division of Taxation today posted an emergency regulation that temporarily simplifies the tax withholding process with regard to remote working. “The intention of this guidance is to promote stability and avoid further confusion in the marketplace and reduce administrative burdens on public and private employers,” said Rhode Island Tax Administrator Neena Savage.</p> <p>Guidance</p> <p>Part of the guidance involves nonresidents who are employed by a Rhode Island employer and normally work in Rhode Island, but who are temporarily working outside of Rhode Island due to the pandemic.</p> <p>Under the emergency regulation, the 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>Example: A Massachusetts resident works for a Rhode Island employer, normally performs his tasks within Rhode Island, and has wages that are subject to Rhode Island income tax withholding. If the employee is temporarily working within Massachusetts due to the pandemic, the employer should continue to withhold Rhode Island income tax because the employee’s work is derived from or connected to a Rhode Island source.</p> <p>Another part of the guidance involves Rhode Island residents who are employed by an employer outside of Rhode Island, and normally work outside of Rhode Island, but who are temporarily working remotely in Rhode Island.</p> <p>Under the emergency regulation, 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> <p>Example: A Rhode Island resident works for an employer in Connecticut, normally performs her tasks within Connecticut, and has wages that are subject to Connecticut income tax withholding. If the employee is temporarily working within Rhode Island solely due to the pandemic, the employer will not be required by Rhode Island to withhold Rhode Island income taxes from that employee’s wages for the duration of the emergency.</p>	

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		<p>For more details, including definitions, citations, the limited duration of the regulation, the limited applicability of the regulation, and other information, click here, or use the following address: https://rules.sos.ri.gov/regulations/part/280-20-55-14.</p> <p>As a convenience for employers and their advisors, the Division includes the following links that provide information from neighboring states:</p> <ul style="list-style-type: none"> ▪ Massachusetts Department of Revenue TIR 20-5 (“Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic”). ▪ Massachusetts Department of Revenue Emergency Regulation (830 CMR 62.5A.3 – “Massachusetts Source Income of Non-Residents Telecommuting due to COVID-19”). ▪ Connecticut Department of Revenue Services website.” (5/26/20) <p>DOR Regulation 280-RICR-20-55-14 (5/26/20)</p> <p>TITLE 280 – DEPARTMENT OF REVENUE CHAPTER 20 – DIVISION OF TAXATION SUBCHAPTER 55 – PERSONAL INCOME TAX PART 14 - Withholding for Employees Working Remotely During the COVID-19 State of Emergency</p> <p>14.1 Purpose The purpose of these rules and regulations is to provide guidance to employers who have implemented remote working requirements for their employees, some of whom are performing services on behalf of their employer from a location outside the state where their employees were based prior to the COVID-19 State of Emergency.</p> <p>14.2 Authority These rules and regulations are promulgated pursuant to R.I. Gen. Laws § 44-14, § 44-30-95 and § 44-30-71, which specifically authorizes the Tax Administrator to prescribe regulations for determining the amount of income taxes to be withheld from wages. These rules and regulations have been prepared in accordance with the requirements of R.I. Gen. Laws § 42-35-2.10 of the Rhode Island Administrative Procedures Act.</p> <p>14.3 Application These rules and regulations shall be liberally construed so as to permit the Tax Division the authority to effectuate the purpose of R.I.</p>	

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		<p>Gen. Laws Title 44-30 and other applicable state laws and regulations. These rules and regulations apply to employers whose employees would otherwise be subject to Rhode Island withholding and are temporarily performing their work functions outside of Rhode Island solely because of the ongoing COVID-19 State of Emergency. These rules and regulations also apply to employers whose employees would otherwise not be subject to Rhode Island withholding and are temporarily performing their work functions within Rhode Island solely because of the ongoing COVID-19 State of Emergency.</p> <p>14.4 Severability</p> <p>If any provision of these rules and regulations, or the application thereof to any person or circumstances, is held invalid by a court of competent jurisdiction, the validity of the remainder of the rules and regulations shall not be impaired or affected thereby.</p> <p>14.5 Definitions.</p> <p>A. "COVID-19" means the disease caused by the novel coronavirus SARS-CoV-2.</p> <p>B. "COVID-19 State of Emergency" means the state of emergency declared by the Governor of Rhode Island in response to the 2019 novel coronavirus disease pandemic.</p> <p>C. "Nonresident individual", as defined in R.I. Gen. Laws § 44-30-5(b), means an individual who does not meet the definition of "resident individual."</p> <p>D. "Outside of Rhode Island" means any other state but Rhode Island within the geographical limits of the United States of America.</p> <p>E. "Resident individual", as defined in R.I. Gen. Laws § 44-30-5(a), means an individual who is domiciled in Rhode Island or an individual who is not domiciled in Rhode Island but maintains a permanent place of abode in Rhode Island and is present in this state for an aggregate of more than one hundred eighty three (183) days of the taxable year, unless the individual is in the Armed Forces of the United States.</p> <p>14.6 Non-Resident Individuals Employed by a Rhode Island Employer but Temporarily Remotely Working Outside of Rhode Island</p> <p>A. The State of Rhode Island will continue to treat as Rhode Island-source income the income of employees who are non-resident individuals temporarily working outside of Rhode Island solely due to the COVID-19 State of Emergency. The Division of Taxation reserves the right to review the facts and circumstances of individual cases and make any appropriate determinations in accordance with Rhode Island law.</p> <p>B. Example: A resident individual from State A works for a Rhode Island employer, normally performs his or her tasks within Rhode</p>	

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		<p>Island, and has wages that are subject to Rhode Island income tax withholding. If the employee is temporarily working within State A solely due to the COVID-19 State of Emergency, the employer should continue to withhold Rhode Island income tax since the employee's work is derived from or connected to a Rhode Island source.</p> <p>14.7 Resident Individuals Employed by an Employer Outside of Rhode Island but Temporarily Remotely Working in Rhode Island</p> <p>A. The State of Rhode Island will not require employers located outside of Rhode Island to withhold Rhode Island income taxes from the wages of employees who are resident individuals who are temporarily working within Rhode Island solely due to the COVID-19 State of Emergency.</p> <p>B. Example: A Rhode Island resident individual works for an employer in State B, normally performs his or her tasks within State B, and has wages that are subject to State B income tax withholding. If the employee is temporarily working within Rhode Island solely due to the COVID-19 State of Emergency, the employer will not be required by Rhode Island to withhold Rhode Island income taxes from that employee's wages for the duration of the emergency.</p> <p>14.8 Limited Duration of These Rules A. These rules and regulations shall be in effect for 120 days, or up to 180 days if extended, unless one of the following occurs:</p> <ol style="list-style-type: none"> 1. The COVID-19 State of Emergency in Rhode Island has ended; or 2. Permanent rules and regulations are promulgated pursuant to R.I. Gen. Laws §§ 42-35-2.6 through 42-35-2.9; or 3. The Tax Administrator enters into a withholding agreement with any other state(s) pursuant to R.I. Gen. Laws § 44-30-72 that would then govern the withholding of income taxes between Rhode Island and the other signatory state(s). <p>14.9 Limited Applicability of These Rules</p> <p>A. These rules and regulations:</p> <ol style="list-style-type: none"> 1. Apply to employers whose employees are temporarily performing remote work outside of Rhode Island solely because of the ongoing COVID-19 State of Emergency. 2. Shall not apply to employers outside of Rhode Island who, prior to March 9, 2020, were withholding Rhode Island taxes from the wages of their employees working remotely in Rhode Island. 3. Shall not apply to employers in Rhode Island who, prior to March 9, 2020, were withholding another state's taxes from the wages of employees working remotely in that other state. 4. Do not apply in situations where the employer and its employees, albeit working remotely, are situated in the same state. In that event, 	

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		<p>Rhode Island personal income tax requirements, as set forth in statutes and regulations, still apply.</p> <p>5. Apply to wages earned on or after March 9, 2020 until one of the relevant conditions set forth in Section 14.9 above is satisfied as it relates to the employer.</p> <p>6. Do not apply to payments required to be made under the Rhode Island Employment Security Act (Titles 28-42, 28-43, and 28-44 of the General Laws), the Rhode Island Temporary Disability Insurance Act (Titles 28-39 and 28-40 of the General Laws), or the Job Development Assessment (Section 28-43-8.5).</p> <p>14.10 Reconciliation with Sourcing Rules in Other States Other states have adopted and may adopt sourcing rules that subject an employee who is a Rhode Island resident and is suddenly working within Rhode Island due to the COVID-19 State of Emergency to still incur an income tax liability in another state pursuant to that state’s sourcing rules. That employee will be eligible for credit for taxes paid to that other state under R.I. Gen. Laws § 4430-18. Furthermore, the employer of such an employee is not obligated to withhold Rhode Island income tax to the extent the employer remains required to withhold income tax with respect to the employee in such other state. File Name: Emergency regulation 280-RICR-20-55-14.” (5/26/20)</p> <p>RI DOR DOT ADV 2020-21 extending second quarter estimated payments from 6/15 to 7/15 (5/21/20)</p> <p>“Division postpones certain key tax deadlines for individuals, businesses - Estimated payments normally due June 15, 2020, will instead be due July 15, 2020</p> <p>In order to provide additional relief to taxpayers amid the coronavirus (COVID-19) pandemic, the Rhode Island Division of Taxation announced today that it has postponed certain key tax deadlines for individuals and businesses.</p> <p>The relief mainly applies to estimated payments of Rhode Island personal income tax and estimated payments of Rhode Island business tax that would normally be due on June 15, 2020. The deadline for those filings and payments is postponed to July 15, 2020. No penalties and no interest will apply, regardless of the amount owed, if payment is made 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</p>	

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		<p>Rhode Island filing and payment relief; the relief is automatic, and the Division is in the process of adjusting its systems accordingly.</p> <p>The relief announced today by the Division of Taxation is similar to the relief for certain filings and payments at the federal level that were announced on April 9, 2020, by the Internal Revenue Service and United States Treasury – a convenience for taxpayers and tax preparers.¹</p> <p>“We realize that these are difficult times for many individuals and businesses. This relief will provide certain individuals and certain businesses with an additional month to file and make payments,” said Rhode Island Tax Administrator Neena Savage.</p> <p>The relief will automatically provide extra time to file and pay for everyone involved – especially those preparers and taxpayers who are directly affected by the coronavirus.”</p> <p>The following table shows the filings to which the relief applies, the associated forms, the normal due date, and the new due date. No late charges will apply to those who file and pay on or before the new deadline of July 15, 2020.</p> <p>New due date for these Rhode Island filings and related payments * FILING FORM NORMAL DUE DATE (SEE FOOTNOTE) NEW DUE DATE Personal income tax - estimate Form RI-1040ES June 15, 2020 July 15, 2020 Corporate income tax - estimate Form BUS-EST June 15, 2020 July 15, 2020 Political organization tax - estimate Form BUS-EST June 15, 2020 July 15, 2020 Insurance gross premiums tax - estimate Form BUS-EST June 15, 2020 July 15, 2020 Surplus lines broker/licensee tax - estimate Form BUS-EST June 15, 2020 July 15, 2020 Public service corporation tax - estimate Form BUS-EST June 15, 2020 July 15, 2020 Bank excise tax - estimate Form BUS-EST June 15, 2020 July 15, 2020 Bank deposits tax - return T-86 June 15, 2020 July 15, 2020 Bank deposits tax - estimate Form BUS-EST June 15, 2020 July 15, 2020 Pass-through entity tax - estimate Form BUS-EST June 15, 2020 July 15, 2020 Pass-through withholding - estimate RI-1096PT-ES June 15, 2020 July 15, 2020 Composite tax - estimate RI-1040C-ES June 15, 2020 July 15, 2020 Estate and trust income tax – estimate RI-1041ES June 15, 2020 July 15, 2020 Estate tax return and payment Form 100 various July 15, 2020 Estate tax return and payment Form 100A various July 15, 2020 Extension request Form RI-7004 June 15, 2020 July 15, 2020 Business tax automatic extension request Form BUS-EXT June 15, 2020 July 15, 2020 Composite income tax –</p>	

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		<p>extension payment Form RI-4868C June 15, 2020 July 15, 2020 Pass-through withholding – extension payment Form RI-4868PT June 15, 2020 July 15, 2020 Fiduciary income tax – extension payment Form RI-8736 June 15, 2020 July 15, 2020</p> <p>* New deadline of July 15, 2020, applies for filings and payments. It applies not only to calendar-year individuals and entities with normal due date of June 15, 2020, as shown above, but also to calendar-year and 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. For example, if a C corporation has a fiscal year-end of January 31, 2020, an original due date of May 15, 2020, and an estimated payment date of May 15, 2020, that corporation’s due date for those filings and those payments is 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>* Listing for corporate income tax (also known as business corporations tax) also applies to filing under mandatory unitary combined reporting.</p> <p>* New deadline for pass-through withholding (Form RI-1096PT) applies only to trusts and single-member LLCs with a normal due date of June 15, 2020. New deadline for pass-through withholding estimates (Form RI-1096PT-ES), normally due June 15, 2020, applies to all entity types.</p> <p>* New deadline for business extension applies only to public service corporation filers and bank excise tax filers.</p> <p>* Listing in table of Form BUS-EST also applies to Form RI-1120ES.</p> <p>* New due date of July 15, 2020, applies to estate tax returns on Form RI-100 and Form RI-100A and any associated payments that would normally be due between April 15, 2020, and July 15, 2020, and to estate income tax returns and payments (and estimates) and trust income tax returns and payments (and estimates) normally due between April 15, 2020, and July 15, 2020.</p> <p>* New due date does not apply to filings or payments of any other type of Rhode Island tax, or to filing of any other Rhode Island return, not mentioned above.</p> <p>Although the Rhode Island deadline for filing certain tax returns and making certain tax payments has been automatically postponed by one</p>	

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		<p>month – from June 15, 2020, to July 15, 2020 – the Division of Taxation urges tax preparers and taxpayers who are in a position to do so to file before the new deadline where possible.</p> <p>Filing and paying sooner provides the State with essential funding during this crisis and allows the Governor, the General Assembly, and other State decision-makers to plan and protect Rhode Island’s economy. By filing and paying sooner, taxpayers and tax preparers can do their part in helping to ensure that the State of Rhode Island continues to have the financial resources necessary to fund critical services that are so essential to the health and well-being of all Rhode Islanders.</p> <p>Expanded relief</p> <p>Today’s announcement by the Rhode Island Division of Taxation expands upon relief that the agency announced on March 27, 2020.² On that date, the Division announced the following relief:</p> <ul style="list-style-type: none"> ▪ Individuals can defer Rhode Island resident and nonresident personal income tax returns and personal income tax payments, normally due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. ▪ Certain business entities can defer Rhode Island returns and tax payments, normally due April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. <p>Today’s announcement provides additional relief involving certain filings and tax payments as listed in the table in this Advisory. Although no late charges will apply to filings and payments made on or before July 15, 2020, the usual rules will apply to filings and payments made on or after July 16, 2020. Thus, taxpayers requesting additional time to file (beyond the new deadline of July 15, 2020) should estimate their tax liability and pay any taxes owed by the new deadline of July 15, 2020, in order to avoid penalties and interest thereafter.</p> <p>Additional information</p> <ul style="list-style-type: none"> ▪ The Division of Taxation has created a special webpage to address Rhode Island state tax issues related to the coronavirus outbreak. For more information, click here or copy and paste the following address into your web browser: http://www.tax.ri.gov/COVID/. 	

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		<p>▪ The Division of Taxation urges taxpayers and others to use its website, portal, email system, and phone system -- and to avoid visiting the Division of Taxation’s office -- in order to limit the spread of the coronavirus. For more information, including a list of frequently used phone numbers, email addresses, and web addresses, please click here or copy and paste the following address into your web browser: http://www.tax.ri.gov/Advisory/ADV_2020_09.pdf.”</p> <p>RI Advisory 2020-19 Employer Withholding (4/30/20)</p> <p>“Reminder about deadline for employer withholding tax Funds must be remitted and returns filed according to schedule</p> <p>PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds businesses and other entities that, despite the coronavirus pandemic (COVID-19), the deadlines remain the same for employers to remit Rhode Island personal income tax withheld from employee paychecks.</p> <p>Rhode Island – like the federal government and many states – has a pay-as-you-earn income tax system. Under that system, employers are required to withhold a portion of their employees’ wages and to periodically turn over those withheld funds, on a regular schedule, to the Division of Taxation.1 These are amounts that employers have held in trust, by law, for remitting to the State of Rhode Island. While the Division recognizes the strain that taxpayers are experiencing amid the coronavirus pandemic, Rhode Island law prohibits taxpayers from using these trust fund taxes for their own purpose.</p> <p>Effective January 2020, there are some changes as to how Rhode Island employers, payroll companies, and accounting firms must file and pay withholding taxes to the Rhode Island Division of Taxation. Legislation passed as part of the 2019 budget process created electronic payment and filing requirements for certain employers. In conjunction with the electronic mandates, the Division of Taxation also took the opportunity to simplify the filing and payment frequencies and more align itself with the Internal Revenue Service and a number of other states.</p> <p>The Division moved to a quarterly return filing (see Form RI-941 and instructions) and consolidated the daily and quarter-monthly filing frequencies into a weekly frequency. Since the quarterly Form RI-941 filing is now the actual filing of the tax return, the weekly, monthly and quarterly frequencies are now referred to as payment frequencies. For more information, see the Division’s Advisory, FAQs, and 2020 withholding tax payment calendar.</p>	

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		<p>For purposes of the filing of a withholding return, Form RI-941 is due on a quarterly basis. All taxpayers must submit their returns once a quarter. The returns are due on the last day of the month following each quarter, with the first due date of April 30, 2020. Regardless of how often an employer must remit withholding tax, the return on Form RI-941 is due quarterly. After completing the required filing, if an employer is unable to make a scheduled payment, payment plans are available. For more information about employer withholding tax, call the Division at (401) 574-8941 from 8:30 a.m. to 3:30 p.m. business days or email: Tax.Collections@tax.ri.gov.</p> <p>1 See Rhode Island General Laws § 44-30-71 (“Requirement of withholding tax from wages”), Rhode Island General Laws § 44-30-76 (“Employer’s liability for withheld taxes – Violations – Penalties”), and Regulation 280-RICR-20-55-10 (“Employers’ Withholding”).” (4/30/20)</p> <p>RI DOT Tax News (4/17/20)</p> <p>“New due date for these Rhode Island filings and related payments * FILING FORM NORMAL DUE DATE NEW DUE DATE Surplus lines brokers/licensees Form T-71A April 1, 2020 July 15, 2020 Personal income tax annual return Form RI-1040, RI-1040NR April 15, 2020 July 15, 2020 Personal income tax - extension Form RI-4868 April 15, 2020 July 15, 2020 Personal income tax - estimated Form RI-1040ES April 15, 2020 July 15, 2020 Property tax relief Form RI-1040H April 15, 2020 July 15, 2020 Residential lead abatement credit Form RI-6238 April 15, 2020 July 15, 2020 Estate and trust income tax return Form RI-1041 April 15, 2020 July 15, 2020 Estate and trust income tax - estimated Form RI-1041ES April 15, 2020 July 15, 2020 C corporation Form RI-1120C April 15, 2020 July 15, 2020 First-quarter business estimates Form RI-1120ES/BUS-EST April 15, 2020 July 15, 2020 1120C business extension Form RI-7004 April 15, 2020 July 15, 2020 Public service corporation tax Form T-72 April 15, 2020 July 15, 2020 Business extension Form BUS-EXT April 15, 2020 July 15, 2020 Bank excise tax Form T-74 April 15, 2020 July 15, 2020 Insurance gross premiums tax Form T-71 April 15, 2020 July 15, 2020 Single-member LLC Form RI-1065 April 15, 2020 July 15, 2020 Pass-through withholding Form RI-1096PT April 15, 2020 July 15, 2020 Pass-through withholding – estimate Form RI-1096PT-ES April 15, 2020 July 15, 2020 Pass-through withholding – extension Form RI-4868PT April 15, 2020 July 15, 2020 Composite income tax – estimated Form RI-1040C-ES April 15, 2020 July 15, 2020</p>	

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		<p>* New deadline of July 15, 2020, applies not only to calendar-year individuals and entities with normal due date of April 15, 2020 (April 1, 2020, for surplus lines brokers/licensees), but also to fiscal-year filers whose original or extended due date would normally fall on April 15, 2020. (Although fiscal-year filers who are on extension have a new due date of July 15, 2020, they still must, by statute, be fully paid by September 15, 2020.) New due date applies to filings and payments. Listing for single-member LLC assumes entity is owned by individual whose normal due date would be April 15, 2020. Listing for C corporation also applies to filing under mandatory unitary combined reporting. New deadline for pass-through withholding (Form RI-1096PT) applies only to trusts and single-member LLCs with a normal due date of April 15. New deadline for pass-through withholding estimates (Form RI-1096PT-ES), normally due April 15, 2020, applies to all entity types. New deadline for business extension applies only to public service corporation filers and bank excise tax filers. Note: Please read “deadline updates” box below.”</p> <p>DOT Advisory ADV 2020-11 (originally 3/27, revised 4/6/20)</p> <p>“Division sets July 15 due date for individuals, certain entities Those who don’t need the extra time should file earlier to support State’s coronavirus response</p> <p>In conjunction with announcements made by United States Treasury Secretary Steven T. Mnuchin and Rhode Island Governor Gina M. Raimondo on March 20, 2020, involving the April 15, 2020, deadline for certain tax filings and tax payments, the Rhode Island Division of Taxation announced today details about the filing deadline and the payment deadline for individuals and certain entities in light of the coronavirus pandemic (COVID-19).</p> <p>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. “These are difficult times for everyone. That is why the United States Treasury, the Internal Revenue Service, and the Rhode Island Division of Taxation have extended the deadline, normally April 15, to July 15 this year,” said Rhode Island Tax Administrator Neena Savage.</p> <p>Although the deadline for filing certain tax returns and making certain tax payments has been automatically postponed by three months, the Rhode Island Division of Taxation urges tax preparers and taxpayers to file their returns before the new deadline where possible.</p>	

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		<p>Filing and paying sooner provides the State with essential funding during this crisis and allows the Governor, the General Assembly, and other State decision-makers to plan and protect Rhode Island's economy.</p> <p>This will give extra time to file and pay for everyone – especially those preparers and taxpayers who are directly affected by the coronavirus. However, although they can wait until July 15 to file and pay, the Division urges preparers and taxpayers who are in a position to do so to file and pay before the July 15 deadline – for several reasons.</p> <p>Those who are due refunds can receive them more quickly by filing as soon as possible. In addition, those who have a balance due can do their part in helping to ensure that the State of Rhode Island continues to have the financial resources necessary to fund critical services that are so essential to the health and wellbeing of all Rhode Islanders, and will aid the State in planning for and protecting the State's economy.</p> <p>Details of relief announced</p> <p>Individuals can defer Rhode Island resident and nonresident personal income tax returns and personal income tax payments, normally due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. Similarly, certain business entities can defer Rhode Island returns and tax payments, normally due April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed.</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, and the Division is in the process of adjusting its systems accordingly.</p> <p>The following table shows the filings to which the relief applies, the associated forms, the normal due date, and the new due date. No late charges will apply to those who file and pay on or before the new deadline of July 15, 2020.</p> <p>New due date for these Rhode Island filings and related payments *</p> <table border="1"> <thead> <tr> <th>FILING FORM</th> <th>NORMAL DUE DATE</th> <th>NEW DUE DATE</th> </tr> </thead> <tbody> <tr> <td>Surplus lines brokers/licensees Form T-71A</td> <td>April 1, 2020</td> <td>July 15, 2020</td> </tr> <tr> <td>Personal income tax annual return Form RI-1040, RI-1040NR</td> <td>April 15, 2020</td> <td>July 15, 2020</td> </tr> <tr> <td>Personal income tax - extension Form RI-4868</td> <td>April</td> <td></td> </tr> </tbody> </table>	FILING FORM	NORMAL DUE DATE	NEW DUE DATE	Surplus lines brokers/licensees Form T-71A	April 1, 2020	July 15, 2020	Personal income tax annual return Form RI-1040, RI-1040NR	April 15, 2020	July 15, 2020	Personal income tax - extension Form RI-4868	April		
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		<p>15, 2020 July 15, 2020 Personal income tax - estimated Form RI-1040ES April 15, 2020 July 15, 2020 Property tax relief Form RI-1040H April 15, 2020 July 15, 2020 Residential lead abatement credit Form RI-6238 April 15, 2020 July 15, 2020 Estate and trust income tax return Form RI-1041 April 15, 2020 July 15, 2020 Estate and trust income tax - estimated Form RI-1041ES April 15, 2020 July 15, 2020 C corporation* Form RI-1120C April 15, 2020 July 15, 2020 First-quarter business estimates Form RI-1120ES/BUS-EST April 15, 2020 July 15, 2020 1120C business extension Form RI-7004 April 15, 2020 July 15, 2020 Public service corporation tax Form T-72 April 15, 2020 July 15, 2020 Business extension* Form BUS-EXT April 15, 2020 July 15, 2020 Bank excise tax Form T-74 April 15, 2020 July 15, 2020 Insurance gross premiums tax Form T-71 April 15, 2020 July 15, 2020 Single-member LLC* Form RI-1065 April 15, 2020 July 15, 2020 Pass-through withholding* Form RI-1096PT April 15, 2020 July 15, 2020 Pass-through withholding – estimate* Form RI-1096PT-ES April 15, 2020 July 15, 2020 Pass-through withholding – extension* Form RI-4868PT April 15, 2020 July 15, 2020 Composite income tax – estimated Form RI-1040C-ES April 15, 2020 July 15, 2020</p> <p>* New deadline of July 15, 2020, applies not only to calendar-year individuals and entities with normal due date of April 15, 2020 (April 1, 2020, for surplus lines brokers/licensees), but also to fiscal-year filers whose original or extended due date would normally fall on April 15, 2020. (Although fiscal-year filers who are on extension have a new due date of July 15, 2020, they still must, by statute, be fully paid by September 15, 2020.) New due date applies to filings and payments. Listing for single-member LLC assumes entity is owned by individual. Listing for C corporation also applies to filing under mandatory unitary combined reporting. New deadline for pass-through withholding (Form RI-1096PT) applies only to trusts and single-member LLCs with a normal due date of April 15. New deadline for pass-through withholding estimates (Form RI-1096PT-ES), normally due April 15, 2020, applies to all entity types. New deadline for business extension applies only to public service corporation filers and bank excise tax filers.</p> <p>* Table was revised on April 6, 2020, to include language about fiscal-year filers; new deadline for composite income tax – estimated (Form RI-1040C-ES); and information about pass-through withholding. New due date does not apply to filings or payments of any other type of Rhode Island tax, or to filing of any other Rhode Island return.</p> <p>Due date for individuals, estates, trusts</p>	

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		<p>Resident and nonresident Rhode Island personal income tax returns – and any associated payments – for the 2019 tax year, which would normally be due on April 15, 2020, are now due on July 15, 2020.</p> <p>The three-month postponement is automatic. The Division will update its computer system accordingly. Tax preparers and taxpayers need not take any extra steps to qualify for the relief and need not contact the Division.</p> <p>The new deadline for Rhode Island resident and nonresident personal income tax returns is the same as the one for federal personal income tax returns – a convenience for preparers and taxpayers.</p> <p>Example:</p> <p>Joe and Mary normally file a joint Rhode Island personal income tax return each year, and normally have a \$1,000 balance due, which they pay with their return. This season, the filing deadline for their Rhode Island return, covering the 2019 tax year, normally would be April 15, 2020. However, due to the coronavirus pandemic, they have until July 15, 2020, to file their return and pay their balance due of \$1,000. No penalties and no interest will apply to their \$1,000 unpaid balance through July 15, 2020. If they fail to pay their \$1,000 balance due on or before July 15, 2020, late charges will accrue for the period beginning July 16, 2020.</p> <p>The Division urges taxpayers to have their returns filed electronically. E-filed returns are processed more quickly than paper returns. There are fewer errors. Also, e-filing is the only way to have your refund deposited directly into your bank account (assuming a complete and accurate return is filed), Savage said. Direct deposit is not available for returns filed on paper.</p> <p>The Division also notes that if you are due a refund, you should file your return as quickly as possible – to get money into your hands as quickly as possible during this difficult time. If you are due a refund, the fastest way to get it is to e-file. Filing early for your refund also helps prevent refund fraud.</p> <p>The new deadline applies not only to resident and nonresident Rhode Island personal income tax returns and payments for the 2019 tax year, but also to Rhode Island personal income tax extensions related to the 2019 tax year that would normally be filed by April 15, 2020. The new deadline also applies to Rhode Island property-tax relief claims filed on</p>	

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		<p>Form RI-1040H and to claims for the residential lead abatement tax credit filed on Form RI-6238 that would normally be due on April 15, 2020.</p> <p>In addition, the new deadline applies to fiduciary income tax returns and payments filed by estates and trusts related to the 2019 tax year that would normally be due on April 15, 2020. The new deadline also applies to first-quarter estimated payments of Rhode Island income tax for the 2020 tax year by individuals, estates, and trusts, that would normally be due April 15, 2020.</p> <p>Relief for businesses</p> <p>As previously noted, a number of business entities also will automatically qualify for the relief – they will have an extra three months to file their returns and pay any balance due, regardless of the amount due, free of late charges. The relief is automatic; the Division will update its computer system accordingly; neither preparers nor taxpayers need take any additional steps. For convenience, a table of the entity filings for which relief is granted is excerpted below.</p> <p>FILING/ENTITY FORM NORMAL DUE DATE NEW DUE DATE Surplus lines brokers/licenses Form T-71A April 1, 2020 July 15, 2020 C corporation* Form RI-1120C April 15, 2020 July 15, 2020 First-quarter business estimates Form RI-1120ES/BUS-EST April 15, 2020 July 15, 2020 1120C business extension Form RI-7004 April 15, 2020 July 15, 2020 Public service corporation tax Form T-72 April 15, 2020 July 15, 2020 Business extension* Form BUS-EXT April 15, 2020 July 15, 2020 Bank excise tax Form T-74 April 15, 2020 July 15, 2020 Insurance gross premiums tax Form T-71 April 15, 2020 July 15, 2020 Single-member LLC* Form RI-1065 April 15, 2020 July 15, 2020 Pass-through withholding* Form RI-1096PT April 15, 2020 July 15, 2020 Pass-through withholding – estimate* Form RI-1096PT-ES April 15, 2020 July 15, 2020 Pass-through withholding – extension* Form RI-4868PT April 15, 2020 July 15, 2020 Composite income tax – estimated Form RI-1040C-ES April 15, 2020 July 15, 2020</p> <p>* New deadline of July 15, 2020, applies not only to calendar-year individuals and entities with normal due date of April 15, 2020 (April 1, 2020, for surplus lines brokers/licenses), but also to fiscal-year filers whose original or extended due date would normally fall on April 15, 2020. (Although fiscal-year filers who are on extension have a new due date of July 15, 2020, they still must, by statute, be fully paid by September 15, 2020.) New due date applies to filings and payments.</p>	

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		<p>Listing for single-member LLC assumes entity is owned by individual. Listing for C corporation also applies to filing under mandatory unitary combined reporting. New deadline for pass-through withholding (Form RI-1096PT) applies only to trusts and single-member LLCs with a normal due date of April 15. New deadline for pass-through withholding estimates (Form RI-1096PT-ES), normally due April 15, 2020, applies to all entity types. New deadline for business extension applies only to public service corporation filers and bank excise tax filers.</p> <p>* Table was revised on April 6, 2020, to include language about fiscal-year filers; new deadline for composite income tax – estimated (Form RI-1040C-ES); and information about pass-through withholding. New due date does not apply to filings or payments of any other type of Rhode Island tax, or to filing of any other Rhode Island return.</p> <p>Additional information</p> <ul style="list-style-type: none"> ▪ The relief described in this Advisory does not apply to filings or payments of any other type of Rhode Island tax, or to the filing of any other Rhode Island return. ▪ The Division of Taxation has created a special webpage to address Rhode Island state tax issues related to the coronavirus outbreak. For more information, click here or copy and paste the following address into your web browser: http://www.tax.ri.gov/COVID/. ▪ The Division of Taxation urges taxpayers and others to use its website, portal, email system, and phone system -- and to avoid visiting the Division of Taxation’s office -- in order to limit the spread of the coronavirus. For more information, including a list of frequently used phone numbers, email addresses, and web addresses, please click here or copy and paste the following address into your web browser: http://www.tax.ri.gov/Advisory/ADV_2020_09.pdf. The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, has normal operating hours from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 5748829 or see http://www.tax.ri.gov/contact ▪ FOR UPDATES ON RHODE ISLAND STATE TAXES AND THE CORONAVIRUS: HTTP://WWW.TAX.RI.GOV/COVID/” (4/6/20) <p>DOT Advisory ADV 2020-13 with FAQs on economic impact payments (4/2/20)</p>	

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		<p data-bbox="709 168 1388 196">“FAQS ABOUT ECONOMIC IMPACT PAYMENTS” (4/2/20)</p> <p data-bbox="709 232 1476 347">The United States Treasury Department and the IRS announced that distribution of economic impact payments (recovery rebates) will begin in the next three weeks and, in most cases, will be distributed automatically, with no action required for most people.</p> <p data-bbox="709 383 1482 558">1 The “Coronavirus Aid, Relief, and Economic Security Act”, also known as the CARES Act, approved by Congress and signed into law by President Donald J. Trump on March 27, 2020. (See H.R. 748 -- U.S. Public Law PL 116-136). The new law refers to the payments not as “economic impact payments” or “stimulus payments” but instead as “recovery rebates”.</p> <p data-bbox="709 594 1476 683">As a public service, the Rhode Island Division of Taxation provides the following modified version of the IRS’s questions and answers about the payments.²</p> <p data-bbox="709 719 1283 743">Q: Who is eligible for the economic impact payment?</p> <p data-bbox="709 748 1482 956">Federal income tax filers with federal adjusted gross income up to \$75,000 for individuals and up to \$150,000 for married couples filing joint returns will receive the full payment. For federal tax filers with income above those amounts, the payment amount is reduced by \$5 for each \$100 above the \$75,000/\$150,000 thresholds. Single filers with income exceeding \$99,000 and \$198,000 for joint filers with no children are not eligible.</p> <p data-bbox="709 992 1461 1109">Eligible taxpayers who filed tax returns for either the 2019 or 2018 tax years will automatically receive an economic impact payment of up to \$1,200 for individuals or \$2,400 for married couples. Parents also receive \$500 for each qualifying child.</p> <p data-bbox="709 1144 1304 1169">Q: How will the IRS know where to send my payment?</p> <p data-bbox="709 1174 1461 1263">The vast majority of people do not need to take any action. The IRS will calculate and automatically send the economic impact payment to those eligible.</p> <p data-bbox="709 1299 1482 1352">For people who have already filed their 2019 federal income tax returns, the IRS will use this information to calculate the payment amount.</p> <p data-bbox="709 1388 1461 1474">For those who have not yet filed their federal income tax return for 2019, the IRS will use information from their 2018 federal income tax filing to calculate the payment.</p>	

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		<p>The economic impact payment will be deposited directly into the same bank or credit union account reflected on the federal income tax return filed.</p> <p>Q: The IRS does not have my direct deposit information. What can I do? In the coming weeks, the United States Treasury plans to develop a web-based portal for individuals to provide their banking information to the IRS online, so that individuals can receive payments immediately instead of waiting to receive a check in the mail.</p> <p>Q: What about people who receive Social Security benefits but who do not ordinarily file a federal income tax return? They need not take any action. The economic stimulus payment will be automatically sent to them. They will receive the economic stimulus payment by the same method they receive their Social Security benefits. (For example, Social Security beneficiaries who receive their benefits by direct deposit, into their bank or credit union account, will receive their federal economic stimulus payment the same way.)</p> <p>2 IR-2020-61, March 30, 2020.</p> <p>About the Security Summit</p> <p>The Security Summit consists of the IRS, state tax agencies, and the tax community -- including tax preparation firms, software developers, processors of payroll and tax financial products, tax professional organizations, and financial institutions.</p> <p>Partners in the Security Summit work together to combat identity theft and fight other scams to protect the nation's taxpayers.</p> <p>Rhode Island Division of Taxation - Page 4 of 5 Social Security recipients who are not typically required to file a federal income tax return will not need to file a federal income tax return in order to receive an economic impact payment, the United States Treasury and IRS announced on April 1.</p> <p>The federal government will use information it already has on file to generate the economic stimulus payments automatically for this group of people; no action is needed on their part.</p> <p>Q: I'm not a Social Security recipient. I am not typically required to file a federal income tax return. Can I still receive my payment?</p>	

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		<p>Yes. People (other than Social Security recipients) who typically do not file a federal income tax return will need to file a simple federal income tax return to receive an economic impact payment. For example, low-income taxpayers, some veterans, and certain others (who are not Social Security recipients) will need to file a simple federal income tax return to receive an economic impact payment.³</p> <p>Remember: Social Security recipients who are not typically required to file a federal income tax return do not need to file a federal return and do not need to take any other action; they will receive their payment automatically, in the same way they normally receive their Social Security benefits.</p> <p>Q: If I do not typically have to file a federal income tax return, but I have to file one to receive my economic impact payment, how will I do it?</p> <p>IRS.gov/coronavirus will soon provide information instructing people in such circumstances on how to file a 2019 federal income tax return with simple, but necessary, information -- including their filing status, number of dependents, and direct deposit bank account information.</p> <p>Remember: Social Security recipients who are not typically required to file a federal income tax return do not need to file a federal return and do not need to take any other action; they will receive their payment automatically, in the same way they normally receive their Social Security benefits.</p> <p>Q: What about people who receive Railroad Retirement Benefits and who typically are not required to file a federal income tax return each year?</p> <p>People who receive a Form RRB-1099 and who are not required to file a federal income tax return will receive their economic impact payments automatically, in the same way that they receive their Railroad Retirement Benefits (such as by direct deposit into their bank or credit union account). The IRS will use the information on such a person's Form RRB-1099 to automatically generate the economic impact payment for that person.</p> <p>³ The economic impact payments are federal payments. Information about the payments is available from the Internal Revenue Service, which will administer the payments. They are not Rhode Island payments; the Rhode Island Division of Taxation has nothing to do with the administration of the economic impact payment program. The Rhode Island Division of Taxation provides this Advisory solely as a</p>	

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		<p>public service. In general, information used by the IRS to distribute the payments will be based on federal income tax returns, not on Rhode Island personal income tax returns.</p> <p>Q: I have to file a federal income tax return each year, but I have not filed my federal income tax return for 2018 or 2019. Can I still receive an economic impact payment? Yes. The IRS urges those with a tax filing obligation who have not yet filed a federal income tax return for 2018 or 2019 to file a federal income tax return as soon as they can to receive an economic impact payment. Taxpayers should include direct deposit banking information on the federal income tax return.</p> <p>Q: I need to file a federal income tax return. How long will the economic impact payments be available? For those concerned about visiting a tax professional or local community organization in person to get help with a tax return, the economic impact payments will be available throughout the rest of 2020.</p> <p>Q: Where can I get more information? The IRS will post all key information about the payments on IRS.gov/coronavirus as soon as it becomes available.</p> <p>The IRS reports that it has a reduced staff in many of its offices but remains committed to helping eligible individuals receive their payments expeditiously. The IRS asks that you check for updated information on IRS.gov/coronavirus rather than calling IRS assistants who are helping process 2019 returns.</p> <p>Q: Should I contact the Rhode Island Division of Taxation about the economic impact payments? No. The economic impact payments, also called “stimulus payments” or “recovery rebates”, are part of a federal program. The Rhode Island Division of Taxation has nothing to do with the administration of the federal program or the distribution of the federal payments. For information about the federal payments, please see the IRS’s website: IRS.gov/coronavirus.</p> <p>Q: Should I file a Rhode Island personal income tax return to qualify for an economic impact payment? The IRS will compute the amount of your payment based on information contained in your federal income tax return, not on your Rhode Island personal income tax return. The filing of a Rhode Island</p>	

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		<p>personal income tax return has nothing to do with the federal stimulus payments. For information about the federal payments, please see the IRS’s website: IRS.gov/coronavirus.”</p> <p>DOT Advisory ADV 2020-11 (3/27/20)</p> <p>DOT Summary:</p> <p>The deadline for Rhode Island tax filings and payments, normally April 15, has been postponed to July 15 this year due to the coronavirus pandemic.</p> <p>No late charges will apply to those who file and pay by the new deadline of July 15, 2020, regardless of the amount. The relief is automatic; no additional steps need be taken by taxpayers or tax preparers.</p> <p>For details, please click here, or copy and paste the following link into your web browser: http://www.tax.ri.gov/Advisory/ADV_2020_11.pdf</p> <p>“Division sets July 15 due date for individuals, certain entities</p> <p>Those who don’t need the extra time should file earlier to support State’s coronavirus response</p> <p>In conjunction with announcements made by United States Treasury Secretary Steven T. Mnuchin and Rhode Island Governor Gina M. Raimondo on March 20, 2020, involving the April 15, 2020, deadline for certain tax filings and tax payments, the Rhode Island Division of Taxation announced today details about the filing deadline and the payment deadline for individuals and certain entities in light of the coronavirus pandemic (COVID-19).</p> <p>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. “These are difficult times for everyone. That is why the United States Treasury, the Internal Revenue Service, and the Rhode Island Division of Taxation have extended the deadline, normally April 15, to July 15 this year,” said Rhode Island Tax Administrator Neena Savage.</p> <p>Although the deadline for filing certain tax returns and making certain tax payments has been automatically postponed by three months, the</p>	

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		<p>Rhode Island Division of Taxation urges tax preparers and taxpayers to file their returns before the new deadline where possible.</p> <p>Filing and paying sooner provides the State with essential funding during this crisis and allows the Governor, the General Assembly, and other State decision-makers to plan and protect Rhode Island's economy.</p> <p>This will give extra time to file and pay for everyone – especially those preparers and taxpayers who are directly affected by the coronavirus. However, although they can wait until July 15 to file and pay, the Division urges preparers and taxpayers who are in a position to do so to file and pay before the July 15 deadline – for several reasons.</p> <p>Those who are due refunds can receive them more quickly by filing as soon as possible. In addition, those who have a balance due can do their part in helping to ensure that the State of Rhode Island continues to have the financial resources necessary to fund critical services that are so essential to the health and wellbeing of all Rhode Islanders, and will aid the State in planning for and protecting the State's economy.</p> <p>Details of relief announced</p> <p>Individuals can defer Rhode Island resident and nonresident personal income tax returns and personal income tax payments, normally due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. Similarly, certain business entities can defer Rhode Island returns and tax payments, normally due April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed.</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, and the Division is in the process of adjusting its systems accordingly.</p> <p>The following table shows the filings to which the relief applies, the associated forms, the normal due date, and the new due date. No late charges will apply to those who file and pay on or before the new deadline of July 15, 2020.</p> <p>New due date for these Rhode Island filings and related payments *</p> <table border="0"> <tr> <td>FILING FORM</td> <td>NORMAL DUE DATE</td> <td>NEW DUE DATE</td> </tr> <tr> <td>Surplus lines brokers/licensees Form T-71A</td> <td>April 1, 2020</td> <td>July 15, 2020</td> </tr> </table>	FILING FORM	NORMAL DUE DATE	NEW DUE DATE	Surplus lines brokers/licensees Form T-71A	April 1, 2020	July 15, 2020	
FILING FORM	NORMAL DUE DATE	NEW DUE DATE							
Surplus lines brokers/licensees Form T-71A	April 1, 2020	July 15, 2020							

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
		<p>Personal income tax annual return Form RI-1040, RI-1040NR April 15, 2020 July 15, 2020 Personal income tax - extension Form RI-4868 April 15, 2020 July 15, 2020 Personal income tax - estimated Form RI-1040ES April 15, 2020 July 15, 2020 Property tax relief Form RI-1040H April 15, 2020 July 15, 2020 Residential lead abatement credit Form RI-6238 April 15, 2020 July 15, 2020 Estate and trust income tax return Form RI-1041 April 15, 2020 July 15, 2020 Estate and trust income tax - estimated Form RI-1041ES April 15, 2020 July 15, 2020 C corporation* Form RI-1120C April 15, 2020 July 15, 2020 First-quarter business estimates Form RI-1120ES/BUS-EST April 15, 2020 July 15, 2020 1120C business extension Form RI-7004 April 15, 2020 July 15, 2020 Public service corporation tax Form T-72 April 15, 2020 July 15, 2020 Business extension* Form BUS-EXT April 15, 2020 July 15, 2020 Bank excise tax Form T-74 April 15, 2020 July 15, 2020 Insurance gross premiums tax Form T-71 April 15, 2020 July 15, 2020 Single-member LLC* Form RI-1065 April 15, 2020 July 15, 2020 Pass-through withholding* Form RI-1096PT April 15, 2020 July 15, 2020 Pass-through withholding – estimate* Form RI-1096PT-ES April 15, 2020 July 15, 2020 Pass-through withholding – extension* Form RI-4868PT April 15, 2020 July 15, 2020</p> <p>* Table is for calendar-year individuals and entities. New due date applies to filings and payments. Listing for single-member LLC assumes entity is owned by individual. Listing for C corporation also applies to filing under mandatory unitary combined reporting. New deadline for pass-through withholding applies only to trusts and single-member LLCs with a normal due date of April 15. New deadline for business extension applies only to public service corporation filers and bank excise tax filers.</p> <p>Due date for individuals, estates, trusts</p> <p>The due date for resident and nonresident Rhode Island personal income tax returns – and any associated payments – for the 2019 tax year, which would normally be due on April 15, 2020, are now due on July 15, 2020.</p> <p>The three-month postponement is automatic. The Division will update its computer system accordingly. Tax preparers and taxpayers need not take any extra steps to qualify for the relief and need not contact the Division.</p> <p>The new deadline for Rhode Island resident and nonresident personal income tax returns is the same as the one for federal personal income tax returns – a convenience for preparers and taxpayers.</p>	

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		<p>Example:</p> <p>Joe and Mary normally file a joint Rhode Island personal income tax return each year, and normally have a \$1,000 balance due, which they pay with their return. This season, the filing deadline for their Rhode Island return, covering the 2019 tax year, normally would be April 15, 2020. However, due to the coronavirus pandemic, they have until July 15, 2020, to file their return and pay their balance due of \$1,000. No penalties and no interest will apply to their \$1,000 unpaid balance through July 15, 2020. If they fail to pay their \$1,000 balance due on or before July 15, 2020, late charges will accrue for the period beginning July 16, 2020.</p> <p>The Division urges taxpayers to have their returns filed electronically. E-filed returns are processed more quickly than paper returns. There are fewer errors. Also, e-filing is the only way to have your refund deposited directly into your bank account (assuming a complete and accurate return is filed), Savage said. Direct deposit is not available for returns filed on paper.</p> <p>The Division also notes that if you are due a refund, you should file your return as quickly as possible – to get money into your hands as quickly as possible during this difficult time. If you are due a refund, the fastest way to get it is to e-file. Filing early for your refund also helps prevent refund fraud.</p> <p>The new deadline applies not only to resident and nonresident Rhode Island personal income tax returns and payments for the 2019 tax year, but also to Rhode Island personal income tax extensions related to the 2019 tax year that would normally be filed by April 15, 2020. The new deadline also applies to Rhode Island property-tax relief claims filed on Form RI-1040H and to claims for the residential lead abatement tax credit filed on Form RI-6238 that would normally be due on April 15, 2020.</p> <p>In addition, the new deadline applies to fiduciary income tax returns and payments filed by estates and trusts related to the 2019 tax year that would normally be due on April 15, 2020. The new deadline also applies to first-quarter estimated payments of Rhode Island income tax for the 2020 tax year by individuals, estates, and trusts, that would normally be due April 15, 2020.</p> <p>Relief for businesses</p>	

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		<p>As previously noted, a number of business entities also will automatically qualify for the relief – they will have an extra three months to file their returns and pay any balance due, regardless of the amount due, free of late charges. The relief is automatic; the Division will update its computer system accordingly; neither preparers nor taxpayers need take any additional steps. For convenience, a table of the entity filings for which relief is granted is excerpted below.</p> <p>FILING/ENTITY FORM NORMAL DUE DATE NEW DUE DATE Surplus lines brokers/licenses Form T-71A April 1, 2020 July 15, 2020 C corporation* Form RI-1120C April 15, 2020 July 15, 2020 First-quarter business estimates Form RI-1120ES/BUS-EST April 15, 2020 July 15, 2020 1120C business extension Form RI-7004 April 15, 2020 July 15, 2020 Public service corporation tax Form T-72 April 15, 2020 July 15, 2020 Business extension* Form BUS-EXT April 15, 2020 July 15, 2020 Bank excise tax Form T-74 April 15, 2020 July 15, 2020 Insurance gross premiums tax Form T-71 April 15, 2020 July 15, 2020 Single-member LLC* Form RI-1065 April 15, 2020 July 15, 2020 Pass-through withholding* Form RI-1096PT April 15, 2020 July 15, 2020 Pass-through withholding – estimate* Form RI-1096PT-ES April 15, 2020 July 15, 2020 Pass-through withholding – extension* Form RI-4868PT April 15, 2020 July 15, 2020</p> <p>* Table is for calendar-year filers. New due date applies to filings and payments. Listing for single-member LLC assumes entity is owned by individual. Listing for C corporation also applies to filing under mandatory unitary combined reporting. Extended deadline for pass-through withholding applies only to trusts and single-member LLCs with a normal due date of April 15. Extended deadline for business extension applies only to public service corporation filers and bank excise tax filers.</p> <p>Additional information</p> <ul style="list-style-type: none"> ▪ The relief described in this Advisory does not apply to filings or payments of any other type of Rhode Island tax, or to the filing of any other Rhode Island return. ▪ The Division of Taxation has created a special webpage to address Rhode Island state tax issues related to the coronavirus outbreak. For more information, click here or copy and paste the following address into your web browser: http://www.tax.ri.gov/COVID/. 	

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		<p>▪ The Division of Taxation urges taxpayers and others to use its website, portal, email system, and phone system -- and to avoid visiting the Division of Taxation’s office -- in order to limit the spread of the coronavirus. For more information, including a list of frequently used phone numbers, email addresses, and web addresses, please click here or copy and paste the following address: http://www.tax.ri.gov/Advisory/ADV_2020_09.pdf.</p> <p>The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue has normal operating hours from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 5748829 or see http://www.tax.ri.gov/contact.”</p>	
South Carolina	<p>Information Letter 20-29: Extended Tax Relief - Nexus and Income Tax Withholding Requirements for Employers with Workers Temporarily Working Remotely as a Result of COVID-19 (extension to June 30, 2021) (11/30/20)</p> <p>SC DOR - SC INFORMATION LETTER #20-11 on remote worker withholding during pandemic (5/15/20)</p> <p>Governor Press Release on July 15 for state income taxes (3/21/20)</p> <p>News Release on June 1 filing and payment (3/17/20)</p> <p>SC Information Letter 20-3 (3/17/20)</p> <p>Charleston Announcement (3/17/20)</p> <p>(July 15 – filing and payment of state income taxes – individual, C corporation, trust returns – waive interest and penalties extending tax relief for South Carolina 2019 income tax returns originally due April 15, 2020, until July 15, 2020.</p>	<p>Information Letter 20-29: Extended Tax Relief - Nexus and Income Tax Withholding Requirements for Employers with Workers Temporarily Working Remotely as a Result of COVID-19 (extension to June 30, 2021) (11/30/20)</p> <p>“On May 15, 2020, the Department issued SC Information Letter #20-11 to announce temporary relief regarding a business’s establishment of nexus (income and sales) solely because an employee is temporarily working in a different work location due to COVID-19 and provided guidance with respect to employer withholding requirements for these employees. The relief was effective from March 13, 2020 through September 30, 2020. SC Information Letter #20-24, issued August 26, 2020, extended the relief until December 31, 2020. The Department is announcing that the relief set forth in SC Information Letter #20-11 is further extended through June 30, 2021. The full text of SC Information Letter #20-11 and the relief provided can be found on the Department’s Law and Policy page at dor.sc.gov/policy.”</p> <p>https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-11.pdf</p> <p>SC DOR - SC INFORMATION LETTER #20-24 on nexus and withholding for remote workers (8/26/20)</p> <p>“SUBJECT: Extended Tax Relief - Nexus and Income Tax Withholding Requirements for Employers with Workers Temporarily Working Remotely as a Result of COVID-19 (Income Tax and Sales Tax)</p> <p>DATE: August 26, 2020; Effective from March 13, 2020 – December 31, 2020 MODIFIES: SC Information Letter #20-11 AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014) S.C. Code Ann. Section 1-23-10(4)</p>	South Carolina was considering special filing and payment relief to those affected by Covid-19, the state’s Department of Revenue spokeswoman Bonnie Swingle, said in an email. (Bloomberg, 3/17/20)

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	<p>This also includes quarterly estimated payments due on April 15, 2020. Interest or penalties related to this tax relief will be waived. Additional extension of time to file income tax returns to October 15, 2020 by filing the appropriate South Carolina extension (i.e., SC Form 4868, 1120-T, or 8736) on or before July 15, 2020. Alternatively, if a taxpayer files a timely federal extension, this will automatically extend the time to file the South Carolina 2019 income tax return to October 15, 2020.)</p> <p>(June 1 – filing return and payment – waiving interest and penalties - sales and use tax, admissions tax, other taxes. The Department announced in SC Information Letter #20-3, dated March 17, 2020, 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. 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 	<p>(2005) SC Revenue Procedure #09-3 SCOPE: An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value. On May 15, 2020, the Department issued SC Information Letter #20-11 to announce temporary relief regarding a business’s establishment of nexus (income and sales) solely because an employee is temporarily working in a different work location due to COVID-19 and provided guidance with respect to employer withholding requirements for these employees. The relief was effective from March 13, 2020 through September 30, 2020. The Department is announcing that the relief set forth in SC Information Letter #20-11 is extended through December 31, 2020. The full text of SC Information Letter #20-11 and the relief provided can be found on the Department’s Law and Policy page at dor.sc.gov/policy.” (8/24/20)</p> <p>Information Letter 20-13 on Economic Impact Payment not taxable for SC.</p> <p>“TAX CONSEQUENCES OF ECONOMIC IMPACT PAYMENT IN TAX YEAR 2020 Federal Tax Treatment. According to the IRS, the economic impact payment is not considered taxable income. It is not included in gross income for federal income tax purposes and is not subject to federal income taxes. It is treated as a refundable credit for the 2020 tax year⁴ and will not reduce a taxpayer’s refund or increase the amount owed when the 2020 individual federal income tax return is filed next year.</p> <p>South Carolina Tax Treatment. For South Carolina income tax purposes, the economic impact payment is not taxable. Since federal income taxes are not deductible in arriving at an individual’s South Carolina taxable income, the federal income tax refund (or the stimulus payment in the form of a rebate or refundable tax credit) is not includable in arriving at South Carolina taxable income.”</p> <p>SC DOR FAQs – (6/15/20)</p> <p>“Will I need to pay taxes on the Economic Impact Payment I received from the IRS?”</p> <p>The IRS is issuing federal Economic Impact Payments, sometimes referred to as stimulus payments, as authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). For South Carolina Income Tax purposes, the Economic Impact Payment is not taxable. Learn more in Information Letter 20-13.</p>	

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	<p>Department 2 • Withholding taxes • Motor fuel user fees • State accommodations taxes • Beer, wine, and liquor taxes. The relief does not apply to tax returns filed with a county or municipality, such as the local hospitality tax or local accommodations tax. 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> <p>Interest or penalties related to this tax relief will be waived if payment is made by the end of the relief period. The Department is announcing temporary relief regarding a business’s establishment of nexus solely because an employee is temporarily working in a different work location due to COVID-19 and is providing guidance with respect to employer withholding requirements for these employees. South Carolina Withholding Requirements - Tax Relief Period 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. 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</p>	<p>The SCDOR is not responsible for and cannot provide assistance related to these payments. Learn more about Economic Impact Payments and federal tax relief at irs.gov/coronavirus.”</p> <p>If I have employees temporarily working remotely in South Carolina or outside of South Carolina due to COVID-19, does that impact my employer withholding? Review Information Letter 20-11 for more information on how temporary remote working due to COVID-19 impacts employer withholding.</p> <p>Have I established nexus in South Carolina if I have employees temporarily working in South Carolina due to COVID-19? The SCDOR 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 (including for Public Law 86-272 purposes) or altering apportionment of income. Learn more in IL20-11.</p> <p>SC DOR - SC INFORMATION LETTER #20-11 on remote worker withholding during pandemic (5/15/20)</p> <p>“SUBJECT: Nexus and Income Tax Withholding Requirements for Employers with Workers Temporarily Working Remotely as a Result of COVID-19</p> <p>DATE: May 15, 2020; Effective from March 13, 2020 – September 30, 2020</p> <p>AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014) S.C. Code Ann. Section 1-23-10(4) (2005) SC Revenue Procedure #09-3</p> <p>SCOPE: An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.</p> <p>Purpose Due to unprecedented temporary closings of offices and businesses and stay at home orders issued across the United States during the Coronavirus (COVID-19) pandemic, many businesses have implemented temporary work at home options for employees. The Department is announcing temporary relief regarding a business’s establishment of nexus solely because an employee is temporarily working in a different work location due to COVID-19 and is providing</p>	

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	<p><u>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. 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. 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 nexus¹ or altering apportionment of income. For South Carolina income tax purposes, the economic impact payment is not taxable. The Department is announcing that the nexus and withholding relief set forth in SC Information Letter #20-11 is further extended through June 30, 2021.</u></p>	<p>guidance with respect to employer withholding requirements for these employees.</p> <p>South Carolina Withholding Requirements – General Rule under Code Section 12-8-520 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. 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.</p> <p>South Carolina Withholding Requirements - Tax Relief Period 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>SC Business with Employees Temporarily Changing Work Location to Outside South Carolina</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>Out-of-State Business with Employees Temporarily Changing Work Location to South Carolina</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</p>	

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	<p>(Charleston – suspend accommodations and hospitality taxes for 90 days)</p>	<p>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> <p>Nexus Establishment 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 nexus¹ or altering apportionment of income.</p> <p>If you would like to receive notice of any future relief of the withholding and nexus requirements provided above or future Policy updates, sign up on the Policy Division’s web page at dor.sc.gov/policy/index.</p> <p>1 Including for Public Law 86-272 purposes.” (5/15/20)</p> <p>SC INFORMATION LETTER #20-4</p> <p>“SUBJECT: Extended Tax Relief Restated and Updated - Persons and Businesses Affected by Coronavirus (COVID-19) (All Taxes)</p> <p>DATE: March 23, 2020</p> <p>MODIFIES: SC Information Letter #20-3</p> <p>AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014) S.C. Code Ann. Section 1-23-10(4) (2005) SC Revenue Procedure #09-3</p> <p>SCOPE: An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.</p> <p>Internal Revenue Service Expands Income Tax Relief. The Internal Revenue Service provided special income tax filing and payment relief to those affected by Coronavirus (COVID19) on March 21, 2020. The tax relief automatically postpones until July 15, 2020, the due date for filing Federal income tax returns (or extensions) and making Federal income tax payments originally due April 15, 2020. There is no limitation of the amount of the payment that may be postponed.</p>	

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		<p>The relief is available solely for:</p> <ul style="list-style-type: none"> • Federal income tax payments due on April 15, 2020; • Federal income tax returns due on April 15, 2020 for the affected taxpayer’s 2019 tax year; and • Federal estimated income tax payments due on April 15, 2020, for the affected taxpayer’s 2020 tax year (including payments of tax on self-employment income). <p>No extension is provided for the payment or deposit of any other type of Federal tax, or the filing of any Federal information return. Interest, penalties, and additions to tax with respect to such postponed Federal income tax filings and payments will begin to accrue on July 16, 2020.</p> <p>See Notice 2020-18 attached and Internal Revenue Service IR-2020-58 for more information.</p> <p>South Carolina Department of Revenue Extends Income Tax Relief. As directed by Governor Henry McMaster, the Department is conforming South Carolina’s income tax deadline to July 15, 2020, the new Federal income tax deadline. Accordingly, the Department is extending tax relief for South Carolina 2019 income tax returns (e.g., individual, C corporation, trust returns) originally due April 15, 2020, to provide the same relief granted by the Internal Revenue Service.1 As a result, taxpayers will have until July 15, 2020 to file South Carolina income tax returns and pay income taxes due. This also includes quarterly estimated payments due on April 15, 2020. Interest or penalties related to this tax relief will be waived.</p> <p>Even with the filing deadline extended to July 15, 2020, the Department is encouraging taxpayers who are due an income tax refund to file as soon as possible and file electronically. The Department is continuing to process tax returns and issue income tax refunds during this rapidly changing environment.</p> <p>Other South Carolina Tax Relief (Other Than Income Tax Relief Provided Above). The Department announced in SC Information Letter #20-3, dated March 17, 2020, 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>	

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		<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 • 2 • 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> <p>Returns Filed by Affected Taxpayers. Taxpayers filing an electronic or paper South Carolina tax return will automatically receive this tax filing and payment relief. Taxpayers do not need to file any additional forms or call the Department to qualify for this relief.</p> <p style="text-align: center;">1 This Information Letter modifies SC Information Letter #20-3 where the Department announced that the due date for all returns and all tax payments due April 15, 2020 would be postponed until June 1, 2020. 2 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.</p> <p style="text-align: center;">3</p> <p>Returns Filed Without Payment. Taxpayers may choose to continue to file South Carolina tax returns with the Department during the relief periods electronically, through MyDORWAY, or by paper. Such taxpayers may choose to postpone payment of the tax due reported on the return until the June 1, 2020 or July 15, 2020 relief due date. Interest or penalties related to this tax relief will be waived if payment is made by the end of the relief period.</p> <p>Additional Extension of Time to File Income Tax Returns to October 15, 2020. This tax relief automatically postpones the due date of a South Carolina income tax return from April 15, 2020 to July 15, 2020. Individuals and businesses who need additional time to file beyond the July 15 deadline can request an extension of time to file by filing the appropriate South Carolina extension (i.e., SC Form 4868, 1120-T, or 8736) on or before July 15, 2020.</p>	

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		<p>Alternatively, if a taxpayer files a timely federal extension, this will automatically extend the time to file the South Carolina 2019 income tax return to October 15, 2020.</p> <p>Questions and Other Relief.</p> <p>General Tax Relief Questions and Information. Taxpayers with general tax relief questions should contact the Department at 1-844-898-8542 (toll free) or see updated South Carolina tax relief information posted on a special Coronavirus (COVID-19) page at dor.sc.gov/emergencies.</p> <p>Questions Concerning Current Audit and Collection Matters. This relief does not apply to current collection matters, including payments due under any payment plan previously entered into with the Department. Taxpayers with questions concerning a current Department audit or collection matter should contact the Department’s revenue officer or auditor who is handling their specific audit or collection matter.</p> <p>Questions Concerning County Property Taxes. Taxpayers with questions concerning county property taxes should contact the appropriate county government official.”</p> <p>Part III - Administrative, Procedural, and Miscellaneous</p> <p>Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic Notice 2020-18</p> <p>I. PURPOSE</p> <p>On March 13, 2020, the President of the United States issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic (Emergency Declaration). The Emergency Declaration instructed the Secretary of the Treasury “to provide relief from tax deadlines to Americans who have been adversely affected by the COVID-19 emergency, as appropriate, pursuant to 26 U.S.C. 7508A(a).” Pursuant to the Emergency Declaration, this notice provides relief under section 7508A(a) of the Internal Revenue Code (Code) for the persons described in section III of this notice that the Secretary of the Treasury has determined to be affected by the COVID-19 emergency. This notice supersedes Notice 2020-17.</p> <p>II. BACKGROUND</p> <p>Section 7508A provides the Secretary of the Treasury or his delegate (Secretary) with authority to postpone the time for performing certain acts under the internal revenue laws for a taxpayer determined by the</p>	

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		<p>Secretary to be affected by a Federally declared disaster as defined in section 165(i)(5)(A). Pursuant to section 7508A(a), a</p> <p>period of up to one year may be disregarded in determining whether the performance of certain acts is timely under the internal revenue laws. On March 18, 2020, the Department of the Treasury and the Internal Revenue Service issued Notice 2020-17 providing relief under section 7508A(a) of the Code, which postponed the due date for certain Federal income tax payments from April 15, 2020 until July 15, 2020. This notice restates and expands upon the relief provided in Notice 2020-17.</p> <p>III. GRANT OF RELIEF</p> <p>The Secretary of the Treasury has determined that 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. For an Affected Taxpayer, 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. There is no limitation on the amount of the payment that may be postponed.</p> <p>The relief provided in this section III is available solely with respect to Federal income tax payments (including payments of tax on self-employment income) and Federal income tax returns due on April 15, 2020, in respect of an Affected Taxpayer’s 2019 taxable year, and Federal estimated income tax payments (including payments of tax on self-employment income) due on April 15, 2020, for an Affected Taxpayer’s 2020 taxable year.</p> <p>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>As a result of the postponement of the due date for filing Federal income tax returns and making Federal income tax payments from April 15, 2020, to July 15, 2020, 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 file the Federal income tax returns or to pay the Federal income taxes postponed by this notice. Interest, penalties, and additions to tax with respect to such postponed Federal income tax filings and payments will begin to accrue on July 16, 2020.</p> <p>IV. EFFECT ON OTHER DOCUMENTS</p>	

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		<p>This Notice supersedes Notice 2020-17. Because of the expansion of relief provided in this notice and the fact that Notice 2020-17 is superseded, any phone calls regarding Notice 2020-17 that have not already been returned will not be returned. As noted below, taxpayers with questions regarding the application of this notice should contact (202) 317-5436.</p> <p>V. DRAFTING INFORMATION</p> <p>The principal author of this notice is Jennifer Auchterlonie of the Office of Associate Chief Counsel, Procedure and Administration. For further information regarding this notice, you may call (202) 317-5436 (not a toll-free call).”</p> <p>Governor Press Release (3/21/20) “Governor Henry McMaster took additional actions today to enhance the state’s response to COVID-19’s continued impact to South Carolina. The governor has also issued Executive Order 2020-12. The governor also directed the Department of Revenue to conform the state’s income tax deadline to July 15th, which is the new federal income tax deadline. Other state taxes will remain delayed until June 1st, as previously ordered.”</p> <p>News Release (3/17/20) The South Carolina Department of Revenue (SCDOR) is offering more time to file returns and pay taxes due April 1, 2020 – June 1, 2020 to assist taxpayers during the COVID-19 outbreak. Tax returns and payments due April 1 – June 1 will now be due June 1, 2020. Penalty and interest will not be charged if payment is made by June 1. This includes South Carolina Individual Income Taxes, Corporate Income Taxes, Sales and Use Tax, Admissions Tax, and other taxes filed and paid with the SCDOR. The SCDOR is automatically applying this tax relief for all applicable returns and payments; you don't need to take any additional action. The SCDOR encourages taxpayers, some of whom may be working from home, to:</p> <ul style="list-style-type: none"> • Use our available online services. Visit MyDORWAY, our free online tax system, at MyDORWAY.dor.sc.gov to securely manage your South Carolina taxes from a smartphone or computer. • Help protect yourself and prevent the spread of COVID-19 by calling or emailing us instead of visiting in person. Find the phone number or email address you need at dor.sc.gov/contact. • Consider filing your Individual Income Taxes electronically, which is safer and faster. Visit dor.sc.gov/iit-filing to learn more. After you file, check your refund status online at dor.sc.gov/refund. <p>Visit IRS.gov for federal tax relief information.</p>	

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		<p>Visit the SCDOR's website at dor.sc.gov/emergencies and review SCDOR Information Letter 20-3 for more information. Connect with the SCDOR on Facebook and Twitter for up-to-date news and announcements.”</p> <p>Charleston Announcement (3/17/20) Charleston County, as well as the City of Charleston, will suspend collection of accommodations and hospitality taxes for 90 days. Summey said the city and county has also the governor’s office and Department of Revenue to do the same thing. Those taxes are due on Friday.</p>	
South Dakota	(Note: The state does not impose a personal income tax.)		<p>SD DOR website: “Due to the Governor’s executive order, our offices will be closed until March 23rd. Our staff is available via chat or at 800-829-9188 to answer your questions.” (3/16/20)</p>
Tennessee	<p>TN DOR Notice 20-06 (3/27/20)</p> <p>TN DOR Notice 20-05 (3/24/20)</p> <p>(July 15 – extended due date for filing and paying the Hall income tax from April 15, 2020 to July 15, 2020. extended filing and paying franchise and excise tax from April 15, 2020 to July 15, 2020. Waives interest and penalties. Interest and late filing penalties will not be applied to returns filed and payments made on or before this extended due date. The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged. Until July 15, 2020 for filing returns and making any payments (including quarterly estimated payments) originally due on April 15, 2020. Interest and late filing penalties waived if file and pay by July 15. The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged. This notice</p>	<p>TN DOR Notice 20-06 (3/27/20)</p> <p>“Filing Extension for Hall Income Tax</p> <p>On March 20, 2020, the Internal Revenue Service issued Notice 2020-18, which provides an income tax filing extension. Under Tennessee law, the Commissioner is authorized to extend the deadline for filing a return whenever the IRS extends a federal filing date. The Tennessee Department of Revenue has extended the due date for filing and paying the Hall income tax from April 15, 2020 to July 15, 2020. Taxpayers will have until July 15, 2020, to file returns and make any 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. The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged. For More Information Visit www.tn.gov/revenue. Click on Revenue Help to search for answers or to submit an information request to one of our agents. References Tenn. Code Ann. § 67-1-114.”</p> <p>TN DOR Notice 20-05 (3/24/20)</p> <p>“Franchise Tax and Excise Tax Notice COVID-19 Tax Filing Extension”</p> <p>Tax Filing and Payment Extension: COVID-19 Relief</p>	<p>TN DOR COVID- 19 webpage (3/24/20)</p> <p>“Customer Service: Walk-In Service Suspended Through April 12 With health and safety in mind in response to COVID-19, the Tennessee Department of Revenue is not currently receiving walk-in customers at our regional and downtown offices March 20, 2020 through April 12, 2020. This includes the Motor Carrier office at 44 Vantage Way in Nashville. Motor Carrier customers are encouraged to utilize the following resources: TNTAP online services for IFTA, IRP, UCR and Intrastate Forms and additional information related to your Motor Carrier account Motor Carrier Call Center: 615-399-4265 For taxpayers seeking tax filing assistance, we are available to assist you over the phone at our Taxpayer Assistance Hotline 615-253-0600 or Tax Practitioner Hotline 615-253-0700, online at Revenue Help, or by email revenue.support@tn.gov. Deadline for March and April Vehicle Registration Renewals Extended to June 15 Through Executive Order No. 15, Governor Bill Lee extended the deadline for obtaining registration</p>

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	<p>applies to franchise and excise tax only.)</p>	<p>Filing Extension for Franchise and Excise Tax</p> <p>On March 20, 2020, the Internal Revenue Service issued Notice 2020-18, which provides an income tax filing extension. Under Tennessee law, the Commissioner is authorized to extend the deadline for filing a return whenever the IRS extends a federal filing date. 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. The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged.</p> <p>This notice applies to franchise and excise tax only. For More Information Visit www.tn.gov/revenue. Click on Revenue Help to search for answers or to submit an information request to one of our agents. References Tenn. Code Ann. § 67-1-114.”</p>	<p>renewals that expire in March or April. The new deadline for obtaining these renewals is June 15, 2020. The Department of Revenue hopes this extension of time will alleviate concerns of motor vehicle registrants so they can focus on their health and safety amid the ongoing COVID-19 situation. Liquor-by-the-Drink Tax and Alcoholic Beverages for Consumption Off Premises</p> <p>Governor Lee’s Executive Order no. 17 authorizes the temporary sale of alcoholic beverages for consumption off of the premises by a restaurant. For further details and requirements surrounding such sales, please see the Executive Order.</p> <p>Because these sales are for consumption off the premises, the liquor-by-the-drink tax imposed by Tenn. Code Ann. § 57-4-301 does not apply. No liquor-by-the-drink tax should be charged on take-out or delivery sales while the Executive Order is in effect. Businesses should not collect the liquor-by-the-drink tax on these sales, either by adding tax to the menu price or including the tax in the menu price. Any liquor-by-the-drink taxes that are collected must be remitted to the department. Please note that sales and use tax will continue to apply to these sales.</p> <p><i>This is a rapidly evolving situation. We will continue to post updates here as they become available. Thank you for your patience.” (3/24/20)</i></p> <p>Affected Tennessee <i>tornado</i> disaster taxpayers have until July 15 to file. TN DOR Website (3/20/20)</p>
Texas	<p>Texas Comptroller website on extending franchise tax returns to July 15 (4/2/20)</p> <p>Texas Comptroller Glenn Hegar Issues Statement on Sales Tax Deadlines and Coronavirus Pandemic (3/17/20)</p>	<p>Texas Comptroller website on extending franchise tax returns to July 15 (4/2/20)</p> <p>“FRANCHISE TAX EXTENSIONS OF TIME TO FILE</p> <p>Franchise Tax Extended Due Date</p> <p>The COVID-19 pandemic is disrupting life for people and businesses nationwide. To provide Texas franchise taxpayers some relief, the Texas Comptroller of Public Accounts is automatically extending the due date for 2020 Texas franchise tax reports to July 15, 2020 to be consistent with the Internal Revenue Service (IRS).</p>	<p>TXCPA letter to Congress on considering additional tax legislative provisions minimizing or deferring both individual and business taxpayers’ liabilities during this difficult time.</p> <p>TXCPA letter to Treasury Secretary Mnuchin and IRS Commissioner Rettig on needed additional relief (4/17/20)</p> <p>The letter addresses some additional concerns related to deadline extensions for the first quarter Form 941 payroll tax returns, processing</p>

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	<p>(July 15 - TX - The state does not impose a personal income tax. Texas is automatically extending the due date for 2020 Texas franchise tax reports to July 15, 2020 to be consistent with the Internal Revenue Service (IRS). 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. 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. 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. 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. Any payments made after Aug. 15 will be subject to penalty and interest. The Comptroller's office</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</p> <p>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</p> <p>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. 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.</p> <p>Any payments made after Aug. 15 will be subject to penalty and interest.</p> <p>The Comptroller's office will grant an extension of time to file a franchise tax report upon receipt of a timely request. Timely means submitted or postmarked on or before the due date of the original report. Generally, for an extension to be valid, 100 percent of the tax paid in the prior year, or 90 percent of the tax that will be due with the current year's report, must be paid on or before the original due date of the report.</p> <p>See the <i>Type of Extension</i> section below for important details and to learn how to request an extension.</p>	<p>powers of attorney with the CAF unit being out of service, expanded acceptance of digital signatures, expanded capability to electronically file additional tax forms and returns, and flexibility in renewing expired and expiring ITINs.</p> <p>“April 17, 2020 The Honorable Steven T. Mnuchin The Honorable Charles P. Rettig Secretary of the Treasury Commissioner of Internal Revenue U.S. Department of the Treasury Internal Revenue Service RE: Request for broader federal tax relief amid the COVID-19 pandemic Dear Treasury Secretary Mnuchin and Commissioner Rettig: On behalf of the 28,000 members of the Texas Society of Certified Public Accountants (TXCPA), we are writing to request the postponement of filing and payment deadlines for all returns and payments not covered in IRS Notice 2020-18, Notice 2020-20, Notice 2020-23 and recent guidance and to address other issues as discussed below. As mentioned in TXCPA's letters to you dated March 23, 2020, and March 26, 2020, we appreciate the postponement of deadlines associated with federal income tax payments, federal income tax returns, the first quarter federal estimated income tax payments, gift tax returns and certain compliance programs in light of the unprecedented circumstances created by COVID-19. As we work through the issues involved, we urge Treasury and the IRS to consider the following:</p> <ul style="list-style-type: none"> • Quarterly Employer Returns <p>The Form 941 first quarter payroll tax returns are due April 30 and have not been extended. The COVID-19 tax relief provided by Congress</p>

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	<p>will grant an extension of time to file a franchise tax report upon receipt of a timely request. Timely means submitted or postmarked on or before the due date of the original report. Generally, for an extension to be valid, 100 percent of the tax paid in the prior year, or 90 percent of the tax that will be due with the current year's report, must be paid on or before the original due date of the report.)</p>	<p><i>Due Dates</i> If a due date falls on a Saturday, Sunday or legal holiday, the next working day becomes the due date.</p> <p><i>How to Request an Extension</i> Type of Extension Annual reports for entities not required to pay franchise tax by Electronic Funds Transfer (EFT) Entities required to pay franchise tax by EFT – FIRST Extension Entities Required to Pay Franchise Tax by EFT – SECOND Extension Final Reports”</p> <p>Texas Comptroller Glenn Hegar Issues Statement on Sales Tax Deadlines and Coronavirus Pandemic (3/17/20) As the March 20 monthly sales tax due date approaches, Texas Comptroller Glenn Hegar reminds businesses to use the agency’s online tools for tax filing and payment. “We are committed to the health and safety of taxpayers, members of the community, agency employees and businesses throughout the state,” Hegar said. “For that reason, we’re urging businesses to make use of the agency’s online tools to meet the March 20 deadline and remit taxes collected from Texans in February and held ‘in trust’ until now.” A suite of online tools to facilitate filing and on-time payment of taxes can be found on the agency’s website, and a quick reference site has been set up in response to the COVID–19 emergency. For taxpayers who must visit Comptroller field offices, protocols have been put in place to ensure proper social distancing and protect the safety of both taxpayers and Comptroller employees. For monthly filers, taxes collected in February must be remitted to this agency by March 20. The agency will in turn remit local sales taxes back to local communities who rely on that revenue to provide day-to-day and emergency services to local residents.... . As part of that pulling together, I ask businesses to remit the taxes they collected from Texans by the established due date. “We will examine each tax due date as it approaches, and I will keep lawmakers and all stakeholders informed as the agency evaluates rapidly changing conditions.” Taxpayers are strongly encouraged to use online tools, tutorials and other resources for tax services, and establish 24/7 account access on Webfile.”</p>	<p>includes many provisions related to the employer portion for payroll taxes and additional time is needed for guidance and form modifications so accurate returns can be submitted.</p> <ul style="list-style-type: none"> • Third-Party Authorization <p>We understand the need to keep IRS personnel safe. However, without a functioning CAF unit, practitioners are not able to process new Powers of Attorney (POAs) to access transcripts online. With the IRS practitioner priority hotline also not functioning, e-Services has been one of the few remaining resources for obtaining information needed to assist new clients. We request that the IRS establish procedures to accept faxed POAs to enable practitioners to access taxpayers’ accounts via e-Services, and to be able to represent taxpayers as needed in audit or collection matters.</p> <ul style="list-style-type: none"> • Digital Signatures <p>It is also important for the IRS to take whatever measures are possible to allow taxpayers and their return preparers to utilize technology, such as e-signatures for Form 8879, to keep a safe distance from others during the pandemic. We appreciate the IRS’ guidance on the acceptance of electronic signatures and electronic mail communications regarding certain matters, but that acceptance needs to be expanded, particularly in this time of need. Specifically, we request that the IRS establish procedures to allow electronic signatures for all tax returns, not just the 1040-series, and for all other forms such as Form 2848 (POA), the Form 433 Series (collection information and installment agreements) and other forms necessary for the taxpayers to communicate with the IRS and resolve outstanding matters.</p> <ul style="list-style-type: none"> • Electronic Filing of All Returns

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			<p>Since the IRS is no longer processing paper returns (or significantly reducing its processing of paper returns, depending on the information source), we request that the IRS consider options for electronic filing of Forms 1040X, 709 and late-filed federal tax returns from prior years, for which e-filing is generally not available. As the IRS has done with fax filing for refund claims (to report NOL carrybacks, interest limitation revisions, etc.), we request that a fax filing option be considered for these other categories of forms and returns if expansion of e-filing is not feasible.</p> <p>• Renewal of Expired and Expiring ITINs</p> <p>ITINs of certain foreign individuals have recently expired automatically or are set to expire. We suspect allocation of IRS resources to renewal is not a priority. In addition, the renewal inherently places individuals at risk by reason of requisite interpersonal contacts in the process. We suggest a significant extension of ITINs and deferral of the renewal requirement.” (4/17/20)</p> <p>Texas Comptroller COVID-19 Response Website (3/20/20) <i>“A Message from the Comptroller</i></p> <p>At the Comptroller’s office, the health and well-being of our taxpayers, employees and communities is our top priority. We understand the concern and uncertainty you may be experiencing surrounding the coronavirus (COVID-19) and are committed to being responsive to the needs of our taxpayers as the situation evolves.</p> <p>We strongly encourage you to use our online tools, tutorials and other resources for tax services, and establish 24/7 account access on Webfile.</p>

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			<p>You can access your Webfile account any time and submit your sales tax reports, make payments, change your on-file mailing address, close a business location and more. It's easier and faster (in most cases) to manage your Webfile account digitally, especially given call wait times may be longer than usual. To see what other services we offer online, check out our Virtual Field Office.</p> <p>While the Comptroller's office recognizes the hardships businesses are facing during these uncertain times, the taxes that are due are based on sales made in February and collected by businesses on behalf of the state and local governments in February, the decision is not to extend or delay the March due dates for state and local sales taxes, hotel taxes, mixed beverage gross receipts and sales taxes, motor vehicle rental tax, seller-financed motor vehicle sales tax and motor fuels taxes. Learn more »" COVID-19 Impacts by Business Function</p> <p>Field Offices</p> <p>Motor Vehicle Tax Extension</p> <p>Property Tax Assistance Division</p> <p>Statewide Procurement</p> <p>Texas Guaranteed Tuition Plan</p> <p>Unclaimed Property</p> <p>For questions about COVID-19, dial 2-1-1, then choose Option 6 for updates from the Texas Department of State Health Services. Hours: 7:00 a.m. – 8:00 p.m., 7 days per week . If you experience difficulty when dialing 2-1-1, please email coronavirus@dshs.texas.gov."</p>
Utah	Utah Tax Commission Website: (3/26/20)	Utah Tax Commission Website: (3/26/20)	H.B. 3003 – bill introduced in special session. "This bill: <ul style="list-style-type: none"> ▶ modifies the due date for an installment payment of the tax on deferred foreign income;

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	<p>UT Tax Commission News Release 3/26/20</p> <p>News Release (3/19/20)</p> <p>News release (3/16/20)</p> <p>(July 15 – filing and payment to July 15 for individuals, corporations and pass-through entities (such as LLCs). Interest and penalties are waived for late-filed 2019 tax returns and payments of individuals, corporations and pass-through entities such as LLCs. To receive this adjustment, these returns and payments must be filed no later than July 15, 2020. The deadline for submitting sales taxes has not changed, as this may first require legislative action.)</p>	<p align="center">“Tax Filing and Payment Information</p> <p>State Taxes: By Utah statute, individuals have the same deadline to file and pay their 2019 taxes as the IRS, which is July 15, 2020. Additionally, interest and penalties are waived for late-filed 2019 tax returns and payments of corporations and pass-through entities such as LLCs. To receive this adjustment, these returns and payments must be filed no later than July 15, 2020. The deadline for submitting sales taxes has not changed, as this may first require legislative action. See this news release for full information.</p> <p>Federal Taxes: The IRS has automatically extended the deadline for 2019 individual and corporate returns and payments to July 15, 2020, without penalties and interest, regardless of the amount owed. See this news release on the IRS website regarding the federal extension.</p> <p>Due Date: See the information above regarding this.”</p> <p>UT Tax Commission News Release 3/26/20</p> <p>“Utah State Tax Commissioners approved adjustments to tax filing and payment deadlines for individuals and business entities during its Commission meeting today. The adjustments are in response to the actions taken by the Internal Revenue Service (IRS) in response to COVID-19, Novel Corona virus. The Commission unanimously passed an emergency rule waiving interest and penalties for late filed 2019 tax returns and payments of Corporations and Pass through entities such as LLCs. To receive this adjustment, these returns and payments have to be filed no later than July 15, 2020.</p> <p>The Commission also confirmed that by Utah statute, individuals will have the same time to file and pay their 2019 taxes as provided by the IRS, which is also July 15, 2020. Interested parties and tax practitioners are encouraged to visit the Tax Commission Website and review the meeting materials reflecting the official action of the Commission.</p> <p>With regard to possibly extending the deadline for submitting sales taxes, Commissioner John Valentine indicated in the Tax Commission meeting in response to a question from the public, that the Tax Commission had not taken an official position on this request. He questioned the Commission’s statutory authority to grant this request and indicated that the Governor may have to call a Special Session of the State Legislature to provide the legal authority and direction to extend the deadline for sales tax remittances.</p>	<ul style="list-style-type: none"> ▶ modifies the payment of the corporate estimated income tax due dates; ▶ modifies the corporate and individual return filing dates, extension dates and periods, and the return and extension requirements; ▶ provides for when interest accrues on a late payment; ▶ adds and modifies definitions; ▶ creates a subtraction from adjusted gross income for certain distributions from a qualified retirement plan; and ▶ provides the circumstances under which the State Tax Commission shall extend the time to pay an income tax for the 2019 taxable year.” (4/21/20) <p>Utah Tax Commission Website: (3/26/20)</p> <p>“Important Changes Related to Office Hours and Assistance</p> <p>The Tax Commission is making temporary changes to help slow the spread of COVID-19. Please know that we are doing everything possible to address the tax and motor vehicle needs of the public during this epidemic. Return to this website as needed for updates.”</p> <p>Also see this news release for additional information.</p> <p>Telephone/Email Assistance: Agents are available Monday-Friday, 8:00 a.m. – 5:00 p.m. at 801-297-2200, 800-662-4335, taxmaster@utah.gov or tapsupport@utah.gov.</p> <p>In-Person Assistance: Very limited services are available at our offices. See this news release for additional information.</p> <p>Online Services: For the most efficient tax and motor vehicle service, please use Taxpayer Access Point (TAP) or Motor Vehicle Portal (MVP). RenewalExpress is also available for renewing your vehicle registration.”</p> <p>News Release (3/19/20)</p>

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		<p>Also, during the meeting, Executive Director Scott Smith reported that 59% of tax commission employees were telecommuting. He said all tax commission call centers are open and have taken almost 14,000 calls in the first three days of this week.</p> <p>State and federal income tax refunds are also being fulfilled quickly. Director Smith cited his own daughter’s example of receiving her refunds within 8 days of her filing a complete return. Commissioner Valentine encouraged taxpayers who are able to file and pay their taxes when due, to do so.</p> <p>Finally, some procedural changes were announced at the Division of Motor Vehicle (DMV) offices around the state in response to the COVID-19 outbreak. The offices are allowing 10 people at a time in the building and, as weather permits, people are asked to wait outside. Most state-run DMV offices are open with the exception of the Vernal and Richfield offices which are closed at this time.”</p> <p>News Release (3/19/20)</p> <p>News release (3/16/20)</p> <p>Due Date: The due date of the Utah individual income tax return is the same day as the due date of the federal individual income tax return. If the IRS changes the federal due date, Utah’s due date will also be extended.</p> <p>The due dates of Utah corporate and pass through entities is set by state statute and will not be effected by IRS changes in the due dates for those returns without action by the legislature.</p>	<p>“Tax Commission Re-opens – Changes to Appeals Hearings – Updates to Tax Filing Deadlines – DMV Schedule and Procedure Adjustments</p> <p>The Utah State Tax Commission building will be open for business daily again on Friday, March 20, 2020, from 8:00 a.m. to 5:00 p.m. The building was closed and evacuated following Wednesday’s earthquake for inspection and cleanup.</p> <p>Here are some other changes to be aware:</p> <p>Appeals Hearings and Conferences: The Tax Commission is currently holding all appeal events as scheduled via telephone conference only. We cannot accommodate individuals appearing in person until further notice. If you have questions on how to proceed with a telephone hearing, or if you feel your position will be unduly prejudiced by a telephone hearing, rather than an in-person hearing, please call 801 297-2282. To appear by telephone, you must call 15 minutes prior to the event at 801-297-2282 for further instructions.</p> <p>...</p> <p>Division of Motor Vehicles: DMV operations are being adjusted in order to follow Governor Herbert’s direction to limit person-to-person contact and limit the size of public gatherings while continuing to provide necessary services. For the immediate future, DMV office access and services will vary depending on office location and staffing available. For up-to-date information regarding your local DMV office status, please visit our website: https://dmv.utah.gov/. □ When possible, customers should process their renewal through our online services. o Renewal Express https://secure.utah.gov/rex/index.html o On the SPOT renewal stations. For a map of locations visit: https://secure.utah.gov/rex/help/stationMap.html</p>

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			<p> <input type="checkbox"/> Most state operated DMV offices will reopen, with limited access to the public, Friday morning, March 20, 2020. These closures were due to the earthquake Wednesday morning. <input type="checkbox"/> Public access within state DMV offices will be controlled and may result in longer waits. To decrease wait times some services will be limited. <ul style="list-style-type: none"> o Dealer Packets will remain as drop off only o On-site vehicle renewals at the following state operated offices will only be processed via the drive-through: <ul style="list-style-type: none"> <input type="checkbox"/> Salt Lake <input type="checkbox"/> South Valley <input type="checkbox"/> Ogden <input type="checkbox"/> Farmington <input type="checkbox"/> Hurricane </p> <p> Customer's processing DMV transactions will have controlled entry at the offices listed above. Only one customer per available agent will be allowed in most DMV offices to exercise the direction for social distancing. Please be prepared to wait outside; prepare for inclement weather. We apologize for inconvenience this may cause and ask that you plan ahead for any interactions that require you to visit a DMV office. Additional updates will be provided as required by current emergency situations at https://dmv.utah.gov/. Thank you for your patience during the delay. </p> <p> All scheduled appeals hearings will be held by telephone from March 23 through April 24, 2020. Due to COVID-19 precautions, the Tax Commission will hold all events as scheduled, but will hold the events via telephone conference only. Individuals appearing in person will not be accommodated. If you have questions on how to proceed with a telephone hearing, or if you feel your position will be unduly prejudiced by a telephone hearing, rather than an in-person hearing, please call 801-297-2282. To appear by telephone, you must call 15 minutes prior to the hearing at 801 297-2282 for further instructions. <input type="checkbox"/> If you have questions or require special accommodations, please call 801- call 801-297-3900 in advance of the hearing. </p>

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			<p>The Property Tax Division functions will continue without interruption. Most of the work will be completed using email and phone communication.</p>
Vermont	<p>VT DOR Income Tax Guidance for Remote or Relocated Workers Due to the COVID-19 Pandemic (November 2020)</p> <p>VT DOR Press Release (3/23/20)</p> <p>(July 15 - Vermonters are advised as well that income tax filing due dates for the following taxes have been extended from April 15, 2020 to July 15, 2020: Vermont personal income tax, Corporate income tax, Fiduciary income tax, Vermont Homestead Declaration and Property Tax Credit Claims. This means taxpayers can file and pay these taxes on or before July 15, 2020 without any penalty or interest. This means taxpayers can file and pay these taxes on or before July 15, 2020 without any penalty or interest. This includes any tax year 2020 estimated payments that were due for these taxes on April 15th, 2020. Also providing 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. Taxpayers who are unable to meet the deadlines will not be charged any penalty or interest on these taxes for late submissions.)</p>	<p>Income Tax Guidance for Remote or Relocated Workers Due to the COVID-19 Pandemic (November 2020)</p> <p>“INCOME TAX GUIDANCE FOR REMOTE OR RELOCATED WORKERS DUE TO THE COVID-19 PANDEMIC</p> <p>Laws regarding taxation of income earned while living in Vermont have not changed. Individuals are subject to Vermont income tax under two circumstances:</p> <p>they are residents of Vermont, either by domicile or presence in the state for more than 183 days; or,</p> <p>they earn Vermont income.</p> <p>The pandemic caused some individuals to alter their living situation and/or work location. Based on your living and working situation you may be required to pay income tax to the State of Vermont.</p> <p>The Department recommends that you consult your tax preparer to discuss your specific living and working situation.</p> <p>Definitions</p> <p>Residency</p> <p>Residency is established by domicile or by maintaining a home in Vermont and being physically present within the State for more than 183 days per year. This is true even if the taxpayer has a “domicile” in another state.</p> <p>Domicile</p> <p>Domicile means the place where an individual has a true, fixed permanent home, and to which place, whenever the person is absent, he or she has the intention of returning. An individual may reside in several places in a year, but at no time can he or she have more than one domicile. Domicile is not limited to a specific structure but refers rather to a place or an area to which the individual expects to return.</p> <p>Frequently Asked Questions</p> <p>I have been residing in Vermont for most of 2020, due to the pandemic, but I generally live and work in another state. Am I required to pay income tax on the money that I’ve earned while I’ve been in Vermont even though it was paid by my out-of-state employer?</p> <p>Yes. If you were in Vermont for more than two weeks, income earned while in Vermont is subject to income tax in Vermont.</p>	<p>Proposed legislation: On 3/15/20, the Vermont House passed COVID-19 emergency response legislation as an amendment to an emergency responder budget bill. No text of the amendment is available yet. The VT Senate would take it up after the week recess. The package was attached to H.742, legislation which provides grants for emergency medical personnel training.</p> <p>Legislature: The Legislature has adjourned until Tuesday, March 24th. The State House will be closed during the adjournment. All staff except essential security and IT personnel will work remotely.</p>

		<p>I live in (am domiciled in) another state but I work in Vermont. Do I have to pay income taxes to the State of Vermont? The State of Vermont taxes non-residents only on their income earned in Vermont. This could be wages earned while in Vermont, income from a business located in Vermont, or income from the rental of real estate or other property in Vermont.</p> <p>During “normal” times, I live in (am domiciled in) New Hampshire and drive to Vermont every day for work. Since the beginning of the state of emergency, I am working at my Vermont job remotely from my home in New Hampshire. Do I still need to pay Vermont Income Tax? Prior to the pandemic, you were required to pay Vermont income tax as a nonresident on the income earned in Vermont. Presently, however, given your New Hampshire domicile and your remote worker status, the income you earn while at home is not Vermont income (even though your employer is still located in Vermont) and is not subject to Vermont income tax.</p> <p>I usually reside in New York where I work for a New York employer. However, during the pandemic I have resided at my second home in Vermont. Do I have to pay Vermont income tax on the income that I’ve earned while living at my second home in Vermont? Yes, if you are living at your second home in Vermont for more than two weeks the income earned while you are in Vermont is Vermont income.</p> <p>What if I reside in Vermont at my second home, in a rental, or with family or friends for an extended period of time? If you stay in Vermont for more than 183 days, you are a statutory resident of Vermont and must file taxes as a Vermont resident. Statutory residents of Vermont are taxed on all of their income wherever earned, and Vermont provides a credit for taxes paid to other states.</p> <p>Prior to the pandemic, I was a Vermont resident but drove to Massachusetts every day to work. Now I am working at home. Do I still pay income tax to Massachusetts? As far as the State of Vermont is concerned, there is no change to the Vermont filings, as Vermont taxes all of your income as a Vermont resident. However, your Massachusetts tax filings may be affected. The Department also recommends that you review other state’s guidance and consult with your tax professional.</p> <p>Is Vermont’s treatment of in-state income different than treatment in other states?</p>	
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		<p>Vermont’s treatment of in-state income is the same as or very similar to several other states. Most states have the 183 days statutory resident requirement. There are, however, exceptions. You should review other state’s guidance for more information and consult with your tax professional.” (11/20)</p> <p><u>VT website on Assistance After a Disaster and Your Individual and Business Income Taxes</u></p> <p>“You may be able to deduct disaster and casualty losses relating to your home or business on your federal income tax return. Losses are deducted on your federal return only and not your Vermont return. The IRS provides detailed guidance on this topic.</p> <p>Before you file your deductions, be sure that your specific circumstances meet the IRS definitions for disasters and casualties. Also, be aware that you may only deduct losses not covered by your insurance or other reimbursement. You must deduct the loss on your return for the tax year in which the loss occurred.</p> <ul style="list-style-type: none"> • Overview of IRS Resources • Tax Relief in Disaster Situations (specific disasters) <p>The IRS provides a comprehensive Disaster Resource Guide for individuals and businesses. If you need help calculating the dollar amount of the loss to your personal or business property, visit the IRS website for tools, including workbooks.</p> <p>Amending a Return</p> <p>If you have already filed your federal income tax return for the tax year, you may file an amended return to deduct losses from income. If you file an amended return with the IRS, you must also file an amended return with the Vermont Department of Taxes to obtain a refund.</p> <ul style="list-style-type: none"> • How to amend a return with the IRS • How to amend a return with the Vermont Department of Taxes <p>Extensions to File</p> <p>The Department may extend deadlines for Vermont taxes, depending on the circumstances. If the IRS grants additional time to file returns, the Vermont Department of Taxes, at our discretion, may follow the lead of the IRS.</p> <p>If the Department extends a filing deadline on short notice, we will post messages on our website and social media—Facebook and Twitter. If we anticipate an extended deadline, we will issue a press release and include a notice in our electronic newsletters.</p> <p>Information for Out-of-State Businesses and Employees</p> <p>When an officially declared state disaster or emergency occurs, recovery efforts to critical infrastructure may be assisted by the following:</p>	

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		<ul style="list-style-type: none"> • Out-of-state businesses not registered to do business in Vermont • Employees who live out of state but who are employed by a business registered to do business in Vermont <p>The information here applies only to official disasters or emergencies declared by the president of the United States, governor of the State of Vermont, or the commissioner of Vermont Department of Public Service. Critical infrastructure means property and equipment owned and used by communication networks and electric generation, transmission, and distribution systems.</p> <p>The work done by these businesses or employees may involve repairing, renovating, installing, building, and rendering services to areas of the state that have been damaged, impaired, or destroyed by the disaster or emergency. Businesses must be summoned to work in Vermont during the disaster response period under a mutual assistance agreement with an electric or telephone utility. The disaster response period covers 10 days prior to the disaster declaration and extends 60 days after the declaration.</p> <p>Businesses</p> <p>While doing their recovery work during the disaster response period, out-of-state businesses are not required to register with or be licensed by the State of Vermont. They are not required to file and pay Vermont income taxes. However, if they are doing business in Vermont in ways not related to the disaster, these activities are subject to Vermont taxes. Out-of-state businesses must pay other Vermont taxes or fees, however, such as the sales and use tax, meals and rooms, car rental tax, and fuel tax. If an out-of-state business makes retail sales of tangible personal property during the disaster response period, it must register for a Vermont business tax account and collect, file, and remit Vermont Sales and Use Tax to the Vermont Department of Taxes.</p> <p>Employees</p> <p>The State of Vermont does not view out-of-state employees working on recovery efforts during the disaster response period as earning income subject to Vermont income tax. The employee is not required to file and pay income taxes, and the employer is not required to withhold Vermont taxes from paychecks.</p> <p>When the Disaster Response Period Ends</p> <p>If an out-of-state business or an out-of-state employee continues to work in the state beyond the disaster response period, the business or employee becomes subject to Vermont laws that establish doing business in Vermont and Vermont residency. Each then is responsible for applicable taxes and fees.</p> <p>For more information, see Vermont law at 11 V.S.A. Chapter 16.”</p>	

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		<p>VT DOR FAQs (3/23/20)</p> <p>“CORONAVIRUS (COVID-19) UPDATE: FREQUENTLY ASKED QUESTIONS</p> <p><i>The Vermont Department of Taxes continues to carefully monitor the evolving situation related to the COVID-19 pandemic. We are working closely with the office of Gov. Phil Scott, the legislature, and community leaders. We are also following changes at the federal level and adhering to guidance from the Vermont Department of Health.</i></p> <p><i>For the most recent updates and details, please visit tax.vermont.gov and read our press release at https://tax.vermont.gov/press/date-guidance.</i></p> <p><i>Meals and Rooms Taxes and Sales and Use Taxes</i></p> <p>What did the Department of Taxes announce about Meals and Rooms Tax and Sales and Use Tax?</p> <p>The Department announced on Monday, March 23, that until further notice, it will not assess penalties or interest for those businesses that have been affected by the COVID-19 pandemic and cannot meet the March 25, 2020, or April 25, 2020, sales and use tax or meals and rooms tax deadlines.</p>	
		<p>Are my meals and rooms taxes or sales and use taxes abated?</p> <p>No, by law the Commissioner of Taxes cannot authorize an abatement of a business’s obligation to pay the taxes it has collected from customers.</p>	
		<p>Did the announcement cancel collection of meals and rooms or sales and use tax moving forward?</p> <p>No, this announcement did not cancel collection of these taxes moving forward. Businesses should continue to collect the taxes moving forward as normal.</p>	
		<p>Is the due date for the filing and tax payment moved?</p> <p>No, the Commissioner does not have legal authority to move the due date for the returns. Businesses that can file the return and make the tax payment by the original due date should do so. However, the Department understands the unprecedented challenges that our small and local businesses are facing right now, so until further notice, it is waiving penalty and interest for those who are not able to meet these deadlines.</p>	

		<p>If I've already paid, is my business entitled to a refund? This announcement was only forgiveness of late penalties or interest for these taxes for those who cannot meet the upcoming March 25 or April 25 deadlines; it was not an abatement or forgiveness of the tax.</p>	
		<p>What if I can file the return but don't have the money to pay right now? Please file the return even if you cannot afford to make the payment right now. Filing the return provides important information to the state that will help us navigate this challenging situation.</p> <p><i>Income Taxes and Due Dates</i> Do I still have to file my federal and state taxes by April 15? No, the filing dates for Vermont personal income tax, corporate income tax, and fiduciary income taxes have all moved to July 15, 2020. However, the Department is still processing returns and refunds, and we encourage anyone who is expecting a refund to file so that we can get that money back into your hands as soon as possible. We also strongly encourage electronic filing and direct deposit as that will get you your refund faster than if you mail your return.</p>	
		<p>Will I incur penalties or have to pay interest if I wait until July 15 to file? No, all penalties and interest will be waived.</p>	
		<p>Do I still need to file my Homestead Declaration and my Property Tax Credit Claim by April 15? No, the deadline for Homestead Declarations and Property Tax Credit Claims have also been extended to July 15. However, you are still allowed to file now and if you are able, you are encouraged to do so.</p>	
		<p>Will I have to pay the \$15 late fee for my Property Tax Credit Claim if I want until July 15 to file? No, the late filing fee will not be deducted from your claim if you file before July 15.</p>	
		<p>What if I am able to file now? If you can file now, we encourage you to do so. Electronic filing and online services are still available.</p>	
		<p>What if I am expecting a refund?</p>	

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		<p>We recommend filing now if you are expecting a refund. We also recommend choosing direct deposit as your method of receiving your refund.</p>	
		<p>Will the Department of Taxes be able to process my return and my refund even with the national emergency? Yes, most of our staff have transitioned to working remotely and will continue working hard to process returns and issue refunds in a timely manner.</p>	
		<p>I scheduled a payment with my commercial tax preparation software, how do I cancel? The Department is unfortunately not able to cancel any payments scheduled through third party commercial tax preparation software. We recommend you contact your tax preparation software’s customer service line for assistance.</p> <p><i>What if I still have questions?</i> Please go to https://tax.vermont.gov/coronavirus. Please see our instructions on how to send an email if you need additional help.” VT DOR Press Release (3/23/20)</p> <p>“VERMONT DEPARTMENT OF TAXES RELEASES GUIDANCE FOR UPCOMING VERMONT TAX DUE DATES (3/23/2020) 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. “Our local businesses are facing serious economic and logistical challenges and the Administration will do all it can to help them get back on their feet and operational as soon as possible,” said Secretary of Administration Susanne Young. “The waiver of penalties and interest is within the current authority of the Tax Commissioner. Realizing we must be prepared to provide additional relief, the Administration will work with the Legislature in the coming weeks to explore additional stimulus opportunities for our local businesses affected by the COVID-19 pandemic.” Vermonters are advised as well that income tax filing due dates for the following taxes have been extended from April 15, 2020 to July 15, 2020:</p>	

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		<ul style="list-style-type: none"> • Vermont personal income tax • Vermont Homestead Declaration and Property Tax Credit Claims • Corporate income tax • Fiduciary income tax <p>This means taxpayers can file and pay these taxes on or before July 15, 2020 without any penalty or interest. This includes any tax year 2020 estimated payments that were due for these taxes on April 15th, 2020.</p> <p>Although the filing deadline has moved, Vermonters can file their returns and claims any time before July 15. Anyone expecting a refund is encouraged to do so. In these uncertain times, that refund will make a difference and Vermonters are assured that the Tax Department is open for business and continues to process returns and refunds. For those who self-prepare, the fastest and easiest way to file is electronically with commercial tax preparation software.</p> <p>For the most up to date guidance, please visit www.tax.vermont.gov.”</p>	

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Virginia	<p>VA DOT COVID page (5/5/20)</p> <p>Virginia Tax Bulletin 20-5: Interest Waiver for Certain Tax Payments in Response to the COVID-19 Crisis (4/27/20)</p> <p>Bulletin 20-4 (3/20/20)</p> <p>Virginia Tax Bulletin 20-3: Option to Request Extension of Sales Tax Deadlines for those Affected by the COVID-19 Crisis (3/19/20)</p> <p>Press Release: Governor Northam Announces Additional Actions to Address COVID-19 (3/19/20)</p> <p>(June 1 – extend due date for VA income tax <i>payments</i> – penalty waiver if full amount paid by June 1 or late payment penalties accrue from original date due – for individual, corporate, and fiduciary income taxes and any estimated income tax payments required in this period. Filing deadlines remain same. Virginia will waive the accrual of interest for certain Virginia income and sales tax payments that are paid on extension in response to the coronavirus disease 2019 (COVID-19) crisis. Certain income tax payments originally due during the period from April 1, 2020 to June 1, 2020 may now be submitted to the Department of Taxation (“the Department”) without the accrual of interest as would otherwise be required for late payments. This waiver of interest only applies if full payment is made on or before June</p>	<p>VA DOT COVID page (5/5/20)</p> <p>Virginia Tax Bulletin 20-5: Interest Waiver for Certain Tax Payments in Response to the COVID-19 Crisis (4/27/20)</p> <p>“IMPORTANT INFORMATION REGARDING CERTAIN VIRGINIA TAX PAYMENT DEADLINES INTEREST WAIVER FOR CERTAIN TAX PAYMENTS IN RESPONSE TO THE COVID-19 CRISIS</p> <p>Pursuant to budget language enacted by the 2020 General Assembly (Item 3-5.23 of House Bill 29, Chapter 1283 of the 2020 Acts of Assembly, and Item 3-5.22 of House Bill 30), Virginia will waive the accrual of interest for certain Virginia income and sales tax payments that are paid on extension in response to the coronavirus disease 2019 (COVID-19) crisis. This bulletin provides additional information regarding this interest waiver program and issues related to Virginia’s tax payment extensions in response to COVID-19 announced in Tax Bulletin 20-3 and Tax Bulletin 20-4.</p> <p>Automatic Waiver of Interest for Certain Income Tax Payments Certain income tax payments originally due during the period from April 1, 2020 to June 1, 2020 may now be submitted to the Department of Taxation (“the Department”) without the accrual of interest as would otherwise be required for late payments. 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. 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. 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. As a result of this interest waiver and the payment extension previously announced in Tax Bulletin 20-4, 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>	<p>VSCPA submitted a letter to the Secretary of Finance, requesting interest and penalty relief through 6/15/20. (3/19/20)</p> <p>“The Virginia Society of Certified Public Accountants (VSCPA) Tax Advisory Committee would like to request the Virginia Department of Taxation (TAX) consider providing relief to Virginia taxpayers in light of the uncertainty and challenges caused by the coronavirus (COVID-19) pandemic. In Notice 2020-17 issued today, the IRS announced an extension of the payment deadline until July 15, 2020, for federal income taxes due on April 15, 2020. This extension applies to both the balances due on 2019 returns and estimated income tax payments due.</p> <p>We recognize that minimizing the impact to the state budget is critically important to allowing the Commonwealth to continue to have the financial means to provide much needed services during this unprecedented crisis. Specifically, we understand that it may be difficult to extend any relief provided beyond the Commonwealth’s current fiscal year. Therefore, the Committee is recommending that penalties and interest for tax payments due on May 1, 2020, be waived for payments received through June 15, 2020. This will leave the current payment and filing deadline of May 1 in place, but allow for relief to those taxpayers who may need it.</p> <p>Lastly, it is our understanding that Congress, Treasury and the Internal Revenue Service (IRS) are considering several additional relief measures. Virginia should continue to monitor any federal actions taken and assess whether similar relief measures would be appropriate in the Commonwealth. ...”</p> <p>The Virginia Supreme Court issued an order declaring a judicial emergency in all district and</p>

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	<p>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. 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. 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 extended due date for individual and fiduciary income taxpayers who file on a calendar year basis is November 2, 2020. While the interest waiver and the payment extension announced in Tax Bulletin 20-4 do apply to the amount of income tax paid with a composite return, this relief does not apply to nonresident withholding tax. 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-</p>	<p>Automatic Filing Extensions Please note that neither this bulletin nor Tax Bulletin 20-4 provides a filing extension. However, Virginia law offers an automatic filing extension to all taxpayers for up to six months (or seven months in the case of certain corporations). No application or paperwork is required to file on extension. Therefore, taxpayers eligible for an automatic interest waiver under this bulletin may file a return and fully pay any associated taxes due by June 1, 2020 without incurring interest or penalties.</p> <p>Taxpayers that opt to file on extension after June 1, 2020 are still required to pay at least 90 percent of their total tax liability by such date. In addition, such taxpayers are required to pay the remaining taxes due on or before the date the return is actually filed on extension. Taxpayers that fail to comply with either of these requirements may be subject to interest and penalties. However, if a taxpayer pays at least 90 percent, but less than 100 percent, of their total tax liability by June 1, 2020 and pays any remaining taxes with a return filed by the extended due date, that taxpayer will not be subject to penalties, but will be required to pay interest on the unpaid amount.</p> <p>The extended due date for individual and fiduciary income taxpayers who file on a calendar year basis is November 2, 2020. Different extended due dates apply to fiscal year and corporate income taxpayers. Please see the Department’s website for more information regarding Virginia’s automatic filing extension.</p> <p>Effect on Pass-Through Entities</p> <p>While the interest waiver and the payment extension announced in Tax Bulletin 20-4 do apply to the amount of income tax paid with a composite return, this relief does not apply to nonresident withholding tax. 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.</p> <p>Effect on Employer Withholding</p> <p>The interest waiver and the payment extension announced in Tax Bulletin 20-4 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> <p>Waiver of Interest for Certain Sales Tax Payments</p>	<p>circuit courts in the state in response to COVID-19; non-essential and non-emergency court proceedings are suspended until April 6, 2020.</p>

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	<p>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. Dealers that were granted an extension of the due date for the February 2020 sales tax return and payment due in March pursuant to Tax Bulletin 20-3 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. The interest waiver and the payment extension announced in Tax Bulletin 20-4 do not apply to employer withholding of income tax.)</p>	<p>Dealers that were granted an extension of the due date for the February 2020 sales tax return and payment due in March pursuant to Tax Bulletin 20-3 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.</p> <p>This Tax Bulletin is available online in the Laws, Rules & Decisions section of the Department’s website. If you have additional questions, please visit the Department’s website at http://www.tax.virginia.gov, or contact the Department at (804) 367-8031 for individual income tax questions or (804) 367-8037 for business tax questions.”</p> <p>More time to file and pay (3/26/20)</p> <p>“If you won’t be able to file by the original May 1 deadline, don’t worry. Everyone has an automatic 6-month filing extension in Virginia, which moves the filing deadline from May 1 to November 1 for most taxpayers (and since Nov. 1, 2020 is a Sunday, you actually have until Monday, Nov. 2 to file this year). In addition, as part of the state’s COVID-19 tax relief actions, if you owe taxes, you have until June 1, 2020 to pay without any penalties or interest.</p> <p>This also applies to individual extension payments for Taxable Year 2019 as well as the first estimated income tax payments for Taxable Year 2020.</p> <p>When you’re ready to file, you may be eligible to file for free</p> <ul style="list-style-type: none"> • If you made \$69,000 or less in 2019, you’re eligible to use Free File software. Find a Free File Option. • Don't qualify for Free File? You may still be able to file your return for free using Free Fillable Forms. <p>Additional COVID-19 information</p> <p>For more information on COVID-19 and to see what other relief is available, visit Coronavirus Updates.”</p> <p>Coronavirus Updates (3/23/20)</p> <p>“Coronavirus-Related Scams Alert</p> <p>We’ve received reports of increased activities from scammers exploiting the lack of stability caused by the COVID-19 pandemic. Be wary of unsolicited calls, texts, and email phishing attempts about the coronavirus, or COVID-19. Find more information below.</p> <p>Virginia Tax is committed to keeping you informed as the coronavirus/ COVID-19 crisis continues to evolve. We’re continuing to process returns and issue refunds as usual.</p>	

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		<p>We will update this page as the situation develops.</p> <p>Relief for Taxpayers Affected by Ongoing Coronavirus Pandemic Governor Northam has outlined several steps to provide tax relief to citizens during this time.</p> <p>Additional time to pay your income tax Individual and corporate income tax payments are now due June 1, 2020.</p> <ul style="list-style-type: none"> • Applies to payments originally due between April 1 and June 1, 2020. <ul style="list-style-type: none"> ○ Individual and corporate taxable year (TY) 2019 tax due payments ○ Individual and corporate extension payments for TY 2019 ○ First estimated income tax payments for TY 2020 • No penalties, interest, or addition to tax will be charged if payments are made by June 1, 2020. <p>Virginia has an automatic 6-month extension to file your income tax (7 months for certain corporations). If you file during the extension period, make sure you still pay any taxes owed by June 1, 2020 to avoid penalties.</p> <p>For more information:</p> <ul style="list-style-type: none"> • Virginia Tax Penalty and Interest Updates and Overview (pdf) • Virginia Tax Bulletin 20-4: Income Tax Payment Extension and Penalty Waiver in Response to the COVID-19 Crisis (pdf) • Virginia Tax Bulletin 20-5: Interest Waiver for Certain Tax Payments in Response to the COVID-19 Crisis (pdf) <p>Additional time to file and pay your February sales tax Businesses impacted by coronavirus can request an extension of the due date for filing and payment of their February 2020 sales tax return due March 20, 2020, for 30 days. When granted, businesses will be able to file and pay no later than April 20, 2020 with a waiver of any penalties and interest.</p> <p>For more information:</p> <ul style="list-style-type: none"> • Virginia Tax Bulletin 20-3: Option to Request Extension of Sales Tax Deadlines for those Affected by the COVID-19 Crisis (pdf). • Virginia Tax Bulletin 20-5: Interest Waiver for Certain Tax Payments in Response to the COVID-19 Crisis (pdf) <p>Coronavirus-Related Scams - Tips for Protecting Your Information We have received reports of increased activities from scammers exploiting the current lack of stability caused by the COVID-19 pandemic. To avoid falling victim to schemes from phishing, fraud, and ransomware, please take note of these general reminders for protecting your information:</p> <ul style="list-style-type: none"> • Be suspicious of unsolicited requests for sensitive information. 	

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		<ul style="list-style-type: none"> • Be wary of surprise communications with links, attachments, buttons, etc. • Do not let attackers use emotional stressors to coax you into hasty actions. • When in doubt, call the organization the person claims to be representing using a publicly available phone number. <p>Find additional details about avoiding Coronavirus scams, especially those tied to the federal economic impact payments, from the IRS here.</p> <p>Stay Informed</p> <ul style="list-style-type: none"> • Get updated information about how the Commonwealth is responding and supporting Virginians impacted by the spread of coronavirus, or COVID-19 at https://www.virginia.gov/coronavirus-updates/ • For health information about coronavirus/COVID-19, visit the Center for Disease Control’s website at https://www.coronavirus.gov • To learn how the IRS is responding, and for information about federal tax relief, visit the IRS’s website at https://www.irs.gov/coronavirus • The US Department of the Treasury also has information at https://home.treasury.gov/coronavirus <p>Cashier’s Office Closed</p> <p>Due to guidance regarding social distancing our cashier's office is now closed.</p> <p>At this time, we can’t accept cash payments. See tax.virginia.gov/payments for payment options.</p> <p>You can drop off checks and money orders to our drop box located at 1957 Westmoreland St., Richmond. Please include form CP-1 (found at the drop box) with your payment.</p> <p>Questions? Contact Us.” (5/5/20)</p> <p>Bulletin 20-4 (3/20/20)</p> <p>“IMPORTANT INFORMATION REGARDING VIRGINIA’S INCOME TAX PAYMENT DEADLINES</p> <p>INCOME TAX PAYMENT EXTENSION AND PENALTY WAIVER IN RESPONSE TO THE COVID-19 CRISIS</p> <p>On March 19, 2020, Governor Ralph Northam requested that the Department of Taxation extend the due date for certain Virginia income tax payments to June 1, 2020 in response to the coronavirus disease 2019 (COVID-19) crisis. The relevant filing deadlines will remain the</p>	

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		<p>same. This bulletin provides additional information regarding this extension and penalty waiver program.</p> <p>Payment Extension and Waiver of Late Payment Penalties Any income tax payments due during the period from April 1, 2020 to June 1, 2020 can now be submitted to the Department of Taxation (“the Department”) at any time on or before June 1, 2020 without penalty. As a result, 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.</p> <p>Interest will continue to accrue from the original due date of such payment. Therefore, taxpayers who are able to pay by the original due date are encouraged to do so. Taxes eligible for this payment extension and penalty waiver include individual, corporate, and fiduciary income taxes, as well as any estimated income tax payments that are required to be paid to the Department during this period.</p> <p>Please note that 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 you 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.</p> <p>This Tax Bulletin is available online in the Laws, Rules & Decisions section of the Department’s website. If you have additional questions, please visit the Department’s website at http://www.tax.virginia.gov, or contact the Department at (804) 367-8031 for individual income tax questions or (804) 367-8037 for business tax questions.”</p> <p>Virginia Tax Bulletin 20-3: Option to Request Extension of Sales Tax Deadlines for those Affected by the COVID-19 Crisis (3/19/20)</p>	

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		<p data-bbox="709 170 1472 256">“IMPORTANT INFORMATION FOR THOSE AFFECTED BY THE COVID-19 CRISIS OPTION TO REQUEST EXTENSION OF SALES TAX DEADLINES</p> <p data-bbox="709 293 1472 500">Tax Commissioner Craig M. Burns has announced that 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. However, interest will accrue even if an extension is granted.</p> <p data-bbox="709 505 1472 591">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 following address:</p> <p data-bbox="709 596 1451 651">Virginia Tax Office of Customer Services P.O. Box 1115 Richmond, VA 23218-1115</p> <p data-bbox="709 656 1451 834">The Department will be addressing return and payment due dates for other taxes in the near future. This Tax Bulletin is available on-line in the Laws, Rules & Decisions section of www.tax.virginia.gov/. If you have any questions regarding this Tax Bulletin, please contact the Department of Taxation Office of Customer Services at (804) 367-8037.” (3/19/20)</p> <p data-bbox="709 872 1444 927">Press Release: Governor Northam Announces Additional Actions to Address COVID-19 (3/19/20)</p> <p data-bbox="709 932 737 954">...</p> <p data-bbox="709 959 1100 987"><u>“Support for Impacted Businesses</u></p> <p data-bbox="709 992 737 1015">...</p> <p data-bbox="709 1019 1440 1143">Businesses impacted by COVID-19 can also request to defer the payment of state sales tax due tomorrow, March 20, 2020, for 30 days. When granted, businesses will be able to file no later than April 20, 2020 with a waiver of any penalties.</p> <p data-bbox="709 1180 1472 1359">The Governor has requested that the Department of Taxation to extend the due date of <i>payment</i> of Virginia individual and corporate income taxes. While filing deadlines remain the same, the due date for individual and corporate income tax will now be June 1, 2020. Please note that interest will still accrue, so taxpayers who are able to pay by the original deadlines should do so.” (This is the Governor’s proposal.)</p>	

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Washington	<p>WA DOR COVID website update on Federal financial assistance regarding COVID-19 (5/11/20)</p> <p>Business Relief During COVID-19 Pandemic (5/7/20)</p> <p>Washington DOR COVID-19 website: (3/18/20)</p> <p>City of Seattle press release (3/10/20)</p> <p>Announcement of City of Tacoma (3/20/20)</p> <p>(6/15 - annual return now due. Need <i>request</i> filing and payment extend monthly returns. Quarter 1 now due 6/30, and annual return now due 6/15 - <i>on request</i> - for annual businesses, waive penalties - business and occupation tax, real estate excise tax, and other taxes, delay assessments 30 days. The Department currently has the authority to waive interest through April 17, 2020. Please check back to see if this date gets extended. Please note that penalties and interest accrued prior to February 29, 2020, will not be waived. There will be no refunds for penalties and interest paid during the state of emergency. Businesses can request the relief above by sending a secure email in their My DOR account or by calling Revenue's customer service staff at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m.</p> <p>(Revenue will delay issuing new compliance assessments until mid-</p>	<p>WA DOR COVID website update on Federal financial assistance regarding COVID-19 (5/11/20)</p> <p>“Many businesses are receiving federal financial assistance to cope with the impacts of the COVID-19 pandemic and wondering whether they owe business and occupation (B&O) tax on the amounts received (including small-business loan forgiveness). The department has determined that businesses receiving assistance under these federal programs (including the federal Paycheck Protection Program (PPP) program) should <u>not</u> report assistance as gross receipts for B&O tax purposes and should <u>not</u> pay B&O tax on that assistance at the present time.</p> <p>The department believes that there may be interest in clarifying the applicable statutes, especially after the various programs at issue have been identified and analyzed more thoroughly. Therefore, the department will delay any final decision on taxability or enforcement actions until after the Legislature has had an opportunity to act. In the meantime, no penalties or interest will accrue with regard to any tax that may be due on such receipts until further notice.</p> <p>If you have questions about any specific COVID-19 assistance that you have received, submit a letter ruling request.” (5/11/20)</p> <p>Update from the DOR (5/13/20)</p> <p>“The state of Washington will not impose its business and occupation tax on federal financial assistance that businesses receive in response to the COVID-19 pandemic until the state Legislature addresses the federal programs, the state tax department has said.</p> <p>The department said in a Monday statement that it has determined federal financial assistance, including loans from the Paycheck Protection Program, should not be reported as gross receipts for the purposes of the state's business and occupation tax "at the present time." The department said it would make final decisions on the taxability of assistance from the various federal programs after the state Legislature addresses the programs.</p> <p>The department said that any tax that may be determined to be owed on such assistance will not accrue penalties or interest until further notice, and asked businesses to submit ruling requests if they need clarification on whether the Monday statement applied to specific federal assistance.” (5/11/20)</p>	<p>Washington DOR COVID-19 website: (3/20/20) All DOR offices are temporarily closed to the public Our call center agents are available to assist by phone or chat. Contact us.</p> <p>Online Filing and Call Center Assistance All of our services are available remotely. My DOR is up and running and available 24/7 for online filing. Our call center agents are ready to offer their assistance at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m. If you recently received something from us and need special assistance, please contact us. We are here to help!</p> <p><u>Resources for Washington businesses & workers impacted by COVID-19</u></p> <p>Additional information for employers and insurance Washington State Coronavirus page King County Coronavirus page Due to Public Health concerns, please contact the King County Tax Advisor Office by phone at 206-477-1060 or email taxadvisor@kingcounty.gov.</p>

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	<p>April and reassess then. This delay includes tax warrants, notices of withhold and deliver, and revocations. Upon request, Revenue will work with taxpayers that are impacted by COVID-19 to adjust payment plan amounts or extend payment dates 30 to 60 days. If payment is extended, additional penalties that would have normally accrued during the extension period will be waived. The Department will delay scheduling audits of businesses that have gross income of less than \$5 million in the past year, or are a type of business <u>specifically identified in the Governor’s proclamation</u>, until mid-May. Revenue will reevaluate at that time. For audits in progress, Revenue staff will work with you to either issue the audit or provide an extension of up to 60 days based on your preference. The Department will waive penalties for late non-profit applications and renewals for exempt property through April 17, 2020.)</p> <p>(Note: The state does not impose a personal income tax.)</p> <p>(Businesses may request a one-time extension for paying tax returns prior to the due date by sending a secure email in your My DOR account or by calling Revenue’s customer service team at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m. If you miss the deadline for requesting an extension, request a penalty waiver when filing your return along with an explanation of how COVID-19</p>	<p>Business Relief During COVID-19 Pandemic (5/7/20)</p> <p><i>“Updated May 6, 2020</i></p> <p>Revenue is taking the following measures to provide relief to COVID-19 impacted businesses during the state of emergency (February 29, 2020, through the end of the state of emergency, yet to be determined). These actions address a broad range of taxes and programs: business and occupation tax, real estate excise tax assessments, leasehold excise tax, and forest tax. Check back for updates.</p> <p>What if I am unable to pay my monthly, quarterly or annual return?</p> <p>For businesses negatively impacted by the COVID-19 Pandemic, if an extension has not already been granted, a one-time extension may be available upon request. We request that all businesses still <i>file</i> their returns by their original due date, even if they are unable to pay. Businesses may request a one-time extension for paying tax returns prior to the due date by sending a secure email in your My DOR account or by calling Revenue’s customer service team at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m.</p> <p>If you miss the deadline for requesting an extension, request a penalty waiver when filing your return along with an explanation of how COVID-19 Pandemic caused the delay.</p> <ul style="list-style-type: none"> • Monthly filers: Monthly tax return payments are generally due the 25th of the following month. • Quarterly filers: The Quarter 1, 2020 return has been extended to June 30, 2020. The Quarter 2, 2020 return is due July 31, 2020. • Annual filers: The Annual 2019 return has been extended to June 15, 2020. <p>Please note: Extensions only push out the due date; they don’t waive the tax owed.</p> <p>If you already filed and scheduled your payment before the extended due date, you must cancel your payment in your online My DOR account BEFORE the scheduled payment date. Please reschedule your payment after the extension is reflected in your My DOR account. I already received an extension on a tax return, but I still can’t pay my return in full by the new date. Can I get another extension?</p> <p>While the Department is not providing multiple extensions on the same tax return, we are providing flexible payment plans <i>without penalties</i>. To take advantage of this service, businesses should file their tax return by the extended due date, without payment. The business will</p>	

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	<p>Pandemic caused the delay.</p> <p>Monthly filers: Monthly tax return payments are generally due the 25th of the following month. Quarterly filers: The Quarter 1, 2020 return has been extended to June 30, 2020. The Quarter 2, 2020 return is due July 31, 2020. Annual filers: The Annual 2019 return has been extended to June 15, 2020. Please note: Extensions only push out the due date; they don't waive the tax owed. While the Department is not providing multiple extensions on the same tax return, we are providing flexible payment plans without penalties. Estates filing a Washington Estate Tax Return and a federal Estate Tax Return can request an extension for the return and/or payment until July 15, 2020, based on Federal Notice 2020-23. Estates filing a Washington Estate Tax Return only, and are negatively impacted by the COVID-19 crisis, can request an extension for the return and/or payment during the Governor's state of emergency. Extension requests for payments will be reviewed on a case by case basis. The Department will waive penalties for nonprofit applications and renewals for exempt property for the months of February 2020 through May 2020. The Department has determined that businesses receiving assistance under the federal Paycheck Protection Program (PPP) program or other COVID-19 assistance programs should not report such assistance as gross receipts for B&O purposes and should not pay B&O tax on that assistance at the present</p>	<p>receive a balance due notice from the Department and should contact the number on the notice to request a COVID-19 payment plan.</p> <p>What about interest? The Department will waive interest February 29, 2020 through May 31, 2020. After this date, interest will begin accruing on outstanding balances.</p> <p>Tax returns filed and paid in full by the extended due date are considered timely, and will not incur interest.</p> <p>What if I need to, or have been, working with the Department on a collection related issue? Revenue will delay issuing new compliance assessments until mid-July. This delay includes tax warrants, notices of withhold and deliver, and revocations.</p> <p>What if I have a payment plan with the Department? Upon request, Revenue will work with taxpayers that are impacted by COVID-19 to adjust payment plan amounts or extend payment dates. If your existing electronic payment plan has scheduled payments automatically debited from your account and you wish to adjust the payment amount or date, you must contact your Revenue Agent prior to the scheduled payment date.</p> <p>What if I am scheduled for an audit or under audit right now?</p> <ul style="list-style-type: none"> • The Department will delay scheduling audits of the types of business that were specifically identified in the Governor's proclamation, to coincide with the Governor's phased approach to reopening businesses. • For audits in progress, Revenue staff will work with you to either issue the audit or provide an extension based on your preference. • Revenue will resume audit efforts of business types <i>not</i> specifically identified in the Governor's proclamation in June. Audit team members will remain flexible in scheduling audits and continue encouraging electronic records to support social distancing. <p>What should I do if I have a temporary business registration? Businesses with a temporary registration that have had their event cancelled should notify the Department by replying to the original email they received when obtaining their temporary registration certificate. If you no longer have the original email, you may send a message to communications@dor.wa.gov to cancel your temporary registration.</p> <p>What happens if I am late renewing my business license during this time period? The Department will waive the BLS delinquency fee on late renewals of licenses expiring in February through April of 2020.</p>	

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	<p>time. The Department will delay any final decision on taxability or enforcement actions until after the Legislature has had an opportunity to act. In the meantime, no penalties or interest will accrue with regard to any tax that may be due on such receipts until further notice.)</p>	<p>The Department does not have the authority to extend business license expiration dates. If your license endorsements expired and you have not renewed, check with the state or local regulatory agency for your endorsement to determine if continued operation is allowed.</p> <p>Is relief available for periods prior to the COVID-19 State of Emergency? No. Penalties and interest accrued prior to February 29, 2020, will not be waived. There will be no refunds for penalties and interest paid during the state of emergency.</p> <p>What if I'm late renewing my non-profit property tax exemption? The Department will waive penalties for nonprofit applications and renewals for exempt property for the months of February 2020 through May 2020.</p> <p>What if I have questions about paying my property taxes? Please contact your local county treasurer.</p> <p>What about estate tax returns? Estates filing a Washington Estate Tax Return and a federal Estate Tax Return can request an extension for the return and/or payment until July 15, 2020, based on Federal Notice 2020-23. Estates filing a Washington Estate Tax Return only, and are negatively impacted by the COVID-19 crisis, can request an extension for the return and/or payment during the Governor's state of emergency. Extension requests for payments will be reviewed on a case by case basis. To request an extension or get more case specific information, please contact the Estate Tax Team at 360-534-1503, Option 2 or at estates@dor.wa.gov.</p> <p>Requesting Relief Businesses can request the relief above by sending a secure email in your My DOR account or by calling Revenue's customer service team at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m. We request that businesses still file their returns even if they are unable to pay.</p> <p>Online Filing and Call Center Assistance All of our services are available remotely. My DOR is up and running and available 24/7 for online filing. Our call center agents are ready to offer their assistance at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m. If you recently received something from us and need assistance, please contact us. We are here to help!" (5/7/20)</p> <p>Per information from the Association of Washington Business as a result of questions regarding taxability of relief provisions for Washington tax purposes: (5/7/20)</p>	

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		<p><i>“Several persons have asked the Department whether financial assistance provided to businesses to cope with the impacts of the COVID-19 pandemic (such as small-business loan forgiveness) is subject to state B&O tax in Washington. The Department has been researching this matter, which involves application of a complex area of tax law to a variety of complicated factual situations. There are good-faith arguments both in favor of taxation and against taxation. The situation is further complicated by the large variety of different assistance programs in effect, with more being considered all the time.</i></p> <p><i>Given these factors, the Department has determined that businesses receiving assistance under the federal Paycheck Protection Program (PPP) program or other COVID-19 assistance programs should <u>not</u> report such assistance as gross receipts for B&O purposes and should <u>not</u> pay B&O tax on that assistance at the present time. The Department believes that there may be interest in clarifying the applicable statutes, especially after the various programs at issue have been identified and analyzed more thoroughly. Therefore, the Department will delay any final decision on taxability or enforcement actions until after the Legislature has had an opportunity to act. In the meantime, no penalties or interest will accrue with regard to any tax that may be due on such receipts until further notice.” (5/7/20)</i></p> <p>(Per email from DOR, 3/26/20) “The following steps are being taken to assist Washington’s taxpayers during this unprecedented time.</p> <ul style="list-style-type: none"> • Quarter 1 2020 and Annual 2019 returns <ul style="list-style-type: none"> ○ Blanket due date extensions will be granted. ○ For Quarter 1 filers, the due date for filing is now June 30, 2020. ○ For Annual filers, the due date for filing is now June 15, 2020. ○ This extension is automatic, thus, taxpayers do not need file a request for an extension. ○ This may extend to other returns in the future. • Monthly returns for February 2020 and March 2020 <ul style="list-style-type: none"> ○ Taxpayer <u>will need to submit a request</u> to the Department. ○ A sixty day extension will be granted. ○ This may extend to other returns in the future. • Interest and Penalties for Tax Returns <ul style="list-style-type: none"> ○ Interest will not be accrued from February 29, 2020 (the beginning of the state of emergency) through April 17, 2020. ○ Penalties will not be assessed on returns, if a request for an extension is timely filed and payment of taxes due are timely paid by the extension date. 	

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
		<ul style="list-style-type: none"> ○ The time period for waiver of interest and penalties on returns may change upon a possible extension of the Governor’s Proclamation.” <p>Washington DOR COVID-19 website: (3/26/20) <i>“Updated March 26, 2020</i></p> <p>Revenue is taking the following measures to provide relief to COVID-19 impacted businesses during the state of emergency (February 29, 2020, through the end of the state of emergency, yet to be determined). 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. Check back for updates or date extensions.</p> <p>What if I am unable to pay my monthly, quarterly or annual return? We request that businesses still file their returns even if they are unable to pay.</p> <ul style="list-style-type: none"> ● Monthly filers: Request an extension for paying tax returns (even if the request is after the due date) 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. ● New! Quarterly filers: The Quarter 1, 2020 return is now due June 30, 2020 ● New! Annual filers: The Annual 2019 return is now due June 15, 2020 <p>You may cancel a previously scheduled a tax payment that has not yet been withdrawn by logging into your My DOR account.</p> <p>What if I need to, or have been, working with the Department on a collection related issue?</p> <p>Revenue will delay issuing new compliance assessments until mid-April and reassess then. This delay includes tax warrants, notices of withhold and deliver, and revocations.</p> <p>What if I have a payment plan with the Department?</p> <p>Upon request, Revenue will work with taxpayers that are impacted by COVID-19 to adjust payment plan amounts or extend payment dates 30 to 60 days. If payment is extended, additional penalties that</p>	

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		<p>would have normally accrued during the extension period will be waived.</p> <p>What if I am scheduled for an audit or under audit right now?</p> <ul style="list-style-type: none"> • The Department will delay scheduling audits of businesses that have gross income of less than \$5 million in the past year, or are a type of business <u>specifically identified in the Governor’s proclamation</u>, until mid-May. Revenue will reevaluate at that time. • For audits in progress, Revenue staff will work with you to either issue the audit or provide an extension of up to 60 days based on your preference. • Revenue staff will be flexible in scheduling audits of businesses and encourage electronic records to support social distancing. <p>What about interest? The Department currently has the authority to waive interest through April 17, 2020. Please check back to see if this date gets extended.</p> <p>What should I do if I have a temporary business registration? Businesses with a temporary registration that have had their event cancelled should notify the Department by replying to the original email they received when obtaining their temporary certificate. If you no longer have the original email, you may send a message to communications@dor.wa.gov to cancel your temporary registration.</p> <p>What happens if I am late renewing my business license during this time period? The Department will waive the BLS delinquency fee for late renewals through April 17, 2020. Please check back to see if this date gets extended. <i>Please note that penalties and interest accrued prior to February 29, 2020, will not be waived. There will be no refunds for penalties and interest paid during the state of emergency.</i></p> <p>What if I’m late renewing my non-profit property tax exemption? The Department will waive penalties for late non-profit applications and renewals for exempt property through April 17, 2020. Please check back to see if this date gets extended.</p> <p>What if I have questions about paying my property taxes? Please contact your <u>local county treasurer</u>.</p>	

Requesting Relief

Businesses can request the relief above by sending a secure email in their My DOR account or by calling Revenue’s customer service staff at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m.

We request that businesses still file their returns even if they are unable to pay.

Temporary Office Closures

Our offices are temporarily closed to support the state’s efforts to fight the spread of the novel coronavirus. All of the in-person services provided at DOR offices are available online at dor.wa.gov.

Online Filing and Call Center Assistance

All of our services are available remotely. My DOR is up and running and available 24/7 for online filing. Our call center agents are ready to offer their assistance at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m.

If you recently received something from us and need special assistance, please contact us. We are here to help!

[Resources for Washington businesses & workers impacted by COVID-19](#)”

City of Seattle Guidance Release:

“**Deferral of B&O Taxes.** Effective immediately, the department of Finance and Administrative Services (FAS) will defer business and occupation (B&O) tax collections for eligible business owners, allowing small business owners increased flexibility during a period of financial duress caused by the COVID-19 outbreak.

Deferral of B&O Taxes

FAS 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 under this plan. The City estimates that 20,000 businesses could be eligible for this, based on B&O reporting.”

[Announcement of City of Tacoma](#) (3/20/20)

“**COVID-19 Tax Relief for Tacoma Business**

We are all in this together, and we are here to help.

Deferral of Quarterly B&O Taxes


Mayor Victoria Woodards has authorized the City of Tacoma to **defer taxes for qualified small businesses located in Tacoma.**

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		<p>You are considered a small business if you pay \$10,000 or less in B&O taxes annually.</p> <p>If you are a small business, and you pay Tacoma B&O taxes on a quarterly basis, you will <i>automatically</i> be switched to a “Quarterly Deferred” tax status and allowed to defer payment of your quarterly taxes until the end of 2020.</p> <p>Note: Delinquent tax returns prior to these periods may not be considered.</p> <p>If you qualify, your 1st, 2nd and 3rd quarter B&O taxes will be due: On or before January 31, 2021.</p> <p>You Will be Notified if You Qualify A notice from the City of Tacoma’s Tax & License Office will be sent out the week of March 23, 2020 to your business notifying you that your business has been <i>automatically</i> moved into a “Quarterly Deferred” tax status. If this is the case, you will still receive 1st, 2nd and 3rd quarter tax returns with a due date of January 31, 2021.</p> <p>If you prefer to continue filing on a quarterly basis: You can keep doing so. Deferred filing is not mandatory. It is only an option for small businesses who need help getting through the current financial hardship they may be experiencing due to COVID-19.</p> <p>You can simply file on Filelocal-wa.gov or send by mail. There is no need to contact the Tax & License Office.</p> <p><i>Due Date Extension - B&O Tax</i> If you need additional time to file any of your City of Tacoma taxes due to COVID-19, but don’t necessarily qualify under the definition of what a “small business” is, please email taxinfo@cityoftacoma.org and request a filing extension.</p> <p><i>Due Date Extension - Monthly Gambling Tax</i> Monthly gambling tax returns are due on March 31, 2020 and April 30, 2020.</p> <p>The City can extend the due date for monthly gambling tax returns by 90 days. To request an extension, please email</p>	

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		<p>taxinfo@cityoftacoma.org. The request may be made after the due date. To take advantage of the extended due date:</p> <ul style="list-style-type: none"> • 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 <p>You cannot file and pay on filelocal-wa.gov if you are taking advantage of the extended due date <i>without</i> being required to pay the penalty and interest.</p> <p><i>Job Tax Credit</i> 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.</p> <p>If you have lost eligibility for one or more job credits due to COVID-19: 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.</p> <p>An auditor will review the information and determine the positions that remain eligible for the credit.</p> <p>If you have already paid back job credits used for prior periods but lost eligibility due to COVID-19: 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.</p> <p>An auditor will review the information and issue a refund if appropriate.</p> <p>If you have lost eligibility: Although you are not required to pay back the credit used on prior tax periods, you cannot continue to take the credit on future tax periods that were included in the five-year tax credit term.</p> <p>Questions? The Tax & License team is here to help. For questions or concerns, email taxinfo@cityoftacoma.org or call (253) 591-5252.”</p>	
West Virginia	WV DOR Covid-19 response webpage (4/8/20)	West Virginia Income Tax Filing and Payment Deadlines Questions and Answers (6/2/20)	WV DOR Coronavirus Response Webpage

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	<p data-bbox="289 170 688 203">Administrative Notice 2020-16</p> <p data-bbox="289 228 688 261">Executive Order 13-20 (3/26/20)</p> <p data-bbox="289 287 688 384">Governor Press Release on extending filing and payment until July 15 (3/25/20)</p> <p data-bbox="289 410 688 532">(July 15 – extend filing and payment. Waiving interest and penalties on property taxes until May 1, 2020)</p> <p data-bbox="289 558 688 745">This 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.</p>	<p data-bbox="709 170 1493 267">“Does the relief provided in Administrative Notice 2020-16 apply to the filing of estimated taxes due between April 15, 2020 and July 15, 2020?”</p> <p data-bbox="709 274 1493 358">Yes. Administrative Notice 2020-16 applies to payment of any estimated income tax payments due between April 15, 2020 and July 15, 2020.</p> <p data-bbox="709 365 1493 487">Any estimated income tax payment due between those dates are now due on July 15, 2020. Failure to pay estimated tax penalties, and associated interest, will be calculated using the July 15, 2020 date for any such payment.” (6/2/20)</p> <p data-bbox="709 513 1066 545">Executive Order 13-20 (3/26/20)</p> <p data-bbox="709 571 1493 693">“...3.Declarations of estimated personal, fiduciary, and corporation net income taxesand pass-thru entity income taxes due between April 15, 2020 and July 15, 2020, may now be filed on or before July 15, 2020 without interest and additions to tax being imposed;</p> <p data-bbox="709 699 1493 846">4. Payments of estimated personal, fiduciary, and corporation net income taxes andpass-thru entity income taxes originally due between April 15, 2020 and July 15, 2020, shall be deemed to be timely paid if paid on or before July 15, 2020, without interest and additions to tax being imposed;...”</p> <p data-bbox="709 872 1066 904">Administrative Notice 2020-16</p> <p data-bbox="709 911 1493 1032">“...Estimated tax payments: This relief also extends to estimated tax payments for tax year 2020 that are due between April 15, 2020 and June 15, 2020 for individuals, trusts or estates, corporations, and pass-thru entities. They too will be due July 15, 2020....”</p> <p data-bbox="709 1058 1348 1091">Coronavirus 2019 (COVID 19) Response webpage (6/2/20)</p> <p data-bbox="709 1117 1493 1182">“Extension of April 15, 2020 Due Date for Filing 2019 Annual Income Tax Returns Due to the COVID-19 Outbreak</p> <p data-bbox="709 1188 1493 1391">The West Virginia State Tax Department is providing special tax filing and payment relief to individuals and corporations whose 2019 annual income return is due April 15, 2020. This extension is in response to the coronavirus (COVID-19) outbreak. Information outlining the details of the extension are contained in Administrative Notice 2020-16 and West Virginia Tax Filing and Payment Deadlines Questions and Answers. Executive Order 13-20</p> <p data-bbox="709 1417 1493 1515">The deadline to file 2019 annual income tax returns for individuals, trusts or estates, and corporations has been extended from April 15, 2020, to July 15, 2020. Payment deadlines for these returns are also</p>	

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		<p>extended until July 15, 2020. 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.</p> <p>This 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.</p> <p>This relief does not apply to employer withholding tax returns and payments or to any other tax collected by the Tax Commissioner. The Department will automatically provide this relief, so filers do not need to take any additional steps to qualify for this extension of time.</p> <p>Payment Plans</p> <p>We do have options for payment plans for those who may be struggling to make their payment. For more information on this, please visit our Payment Plans page.”</p> <p>WV DOR Covid-19 response webpage (4/8/20)</p> <p>“Pursuant to Executive Order 13-20, 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.”</p> <p>Governor Press Release on extending filing and payment until July 15 (3/25/20)</p> <p><u>“EXTENSION OF STATE INCOME TAX FILING DEADLINE REQUESTED</u></p> <p>Gov. Justice also announced that he has asked West Virginia Tax Commissioner Dale Steager to extend the West Virginia income tax filing and payment deadline until Wednesday, July 15, 2020, to correspond with the federal government’s recent tax filing extension to the same date.</p> <p>“We’ve been trying to fit these changes together and make it work,” Gov. Justice said. “The main driver has to be, first and foremost, the convenience of our people.</p> <p>“If you’re going to do one filing, we surely don’t need to ask you to do two different filings.”</p> <p><u>PROPERTY TAX INTEREST AND PENALTIES WAIVED THROUGH APRIL</u></p>	

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		<p>During his address, the Governor also announced that he will be waiving all interest and penalties on property tax filings until Friday, May 1, 2020.</p> <p>The West Virginia State Tax Department will be posting administrative notice of these changes on their website tomorrow.</p> <p>At a press conference 3/25/20, Governor Justice announced that he had instructed State Tax Commissioner Dale Steager to extend WV's state tax filing and payment deadline to July 15th. We expect there will be an Administrative Order posted on the state tax department's website by the end of 3/26/20 with the details.</p>	
Wisconsin	<p>WI DOR Withholding Tax Update 2020-1 November 2020 (11/6/20)</p> <p>WI DOR Press release on extensions through June 10 (4/20/20)</p> <p>WI bill AB 1038 COVID-19 Response legislation (enacted 4/15/20)</p> <p>WI DOR Press Release on April 15 Quieter than Usual (4/15/20)</p> <p>WI DOR Press Release on Extended Deadlines (4/13/20)</p> <p>WI DOR Guidance Document Number: 100262 on extended filing deadlines (4/10/20)</p> <p>WI DOR Press Release extending filing and payment until July 15 – waive interest and penalties (3/21/20)</p> <p>(July 15 – WI - extending filing and payment until July 15 – waive interest and penalties - applies to individuals, trusts, estates, partnerships, associations,</p>	<p>WI DOR Withholding Tax Update 2020-1 November 2020 (11/6/20)</p> <p>“Telecommuting Employees and Employer Withholding Tax During the COVID-19 Pandemic On March 13, 2020, President Donald Trump proclaimed a national emergency concerning the COVID-19 pandemic. Around the same time, Wisconsin and many other states declared a public health emergency and ordered individuals to stay at home. As a result, many employees are telecommuting from their homes instead of working at their employer's business location. For the duration of this national emergency, the following apply for Wisconsin purposes: • Nexus – Wisconsin will not consider an out-of-state business to have nexus in Wisconsin if its only Wisconsin activity is having an employee working temporarily from the employee's home during this national emergency (COVID-19). • Income Tax on Wages – Telecommuting employees continue to report their income based on the guidance in Wisconsin Tax Bulletin 171 (April 2011), page 13, article titled Telecommuting and Mobile Employees. • Employer Withholding Tax – Wisconsin's withholding tax requirements regarding wages paid to an employee have not changed. Although Wisconsin has not changed its methods of determining income tax on wages or employer withholding tax during this national emergency, employers and employees may be subject to different tax requirements when an employee telecommutes from his or her home instead of working at the employer's business location. See examples below. Example 1 Facts: • Company A is located in Wisconsin • Individual B is a resident of Minnesota and an employee of Company A • Prior to the national emergency, Individual B commutes daily to work for Company A in Wisconsin • During the national emergency, Company A allows Individual B to work from his or her home in Minnesota Wages paid to Individual B prior to the national emergency are subject to Wisconsin income tax because he or she is physically present in Wisconsin while performing services, and</p>	<p>WI bill AB 1038 COVID-19 Response legislation (enacted 4/15/20)</p> <p>Article on Conformity Bill From Law360 (4/16/20): Wis. Exempts 2020 Retirement Distributions From Penalties By Asha Glover · April 16, 2020, 7:27 PM EDT Wisconsin will conform to federal tax law changes made in response to the coronavirus pandemic including exempting 2020 tax year retirement account distributions from penalties, under a COVID-19 relief bill recently signed by the governor.</p> <p>Wisconsin Democratic Gov. Tony Evers signed A.B. 1038 into law Wednesday. The measure, which was approved by the state Assembly and Senate earlier the same day, conforms Wisconsin law to tax changes made by Congress in the Coronavirus Aid, Relief and Economic Security Act , including exempting retirement distributions from penalties subject to a number of conditions. It also creates additional deductions for individual charitable contributions and suspends limits on certain individual and corporate charitable deductions.</p> <p>The COVID relief bill also conforms state law to a few other CARES Act's provisions, including the treatment of paycheck protection</p>

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	<p>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. 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. Any estimated payment that is due on or after April 1, 2020 and before July 15, 2020 is extended to July 15, 2020. Federal extensions provided in the IRS notices may be used for Wisconsin income and franchise tax and pass-through withholding tax purposes. For 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. The deadline to file a 2015 homestead credit claim is April 15, 2020 and the deadline to file a 2019 homestead credit claim is April 15, 2024. Contributions to a Wisconsin college savings account must be made by April 15, 2020 to qualify for the 2019 Wisconsin income tax return subtraction. Contributions to an IRA for 2019 must be made by the due date for filing your income tax return. Since this date has been postponed to July 15, 2020, the date for making contributions to an IRA is also postponed to July 15, 2020. contributions to an HSA or Archer MSA for 2019 must be made by the due date for filing your income tax return. Since this date has been postponed to July 15, 2020, the date</p>	<p>Company A is required to withhold Wisconsin income tax from these wages. Wages paid to Individual B during the national emergency are not subject to Wisconsin income tax because he or she is not physically present in Wisconsin while performing services, and Company A is not required to withhold Wisconsin income tax from these wages. WITHHOLDING TAX UPDATE November 2020 3 Example 2 Facts: • Company D is located in Minnesota • Individual E is a resident of Wisconsin and an employee of Company D • Prior to the national emergency, Individual E commutes daily to work for Company D in Minnesota • During the national emergency, Company D allows Individual E to work from his or her home in Wisconsin. Company D has no other activities in Wisconsin during the national emergency. Wages paid to Individual E prior to the national emergency are subject to Wisconsin income tax because he or she is a resident of Wisconsin. However, Company D is not required to withhold Wisconsin income tax from these wages because of the special withholding arrangement between Wisconsin and Minnesota. More information about this arrangement is located on the department's web site here: https://www.revenue.wi.gov/Pages/TaxPro/2010/news-2010-100120.aspx. Wages paid to Individual E during the national emergency are subject to Wisconsin income tax because he or she is a resident of Wisconsin. However, because Company D is not considered to have nexus in Wisconsin during the national emergency (COVID-19), it is not required to withhold Wisconsin income tax from Individual E's wages. Company D may withhold Wisconsin income taxes from Individual E's wages.” (11/6/20)</p> <p>WI DOR Press release on extensions through June 10 (4/20/20)</p> <p>“Taxpayers May Request Extensions and Waivers During COVID-19 Public Health Emergency</p> <p>Last week, Governor Evers signed legislation allowing the Secretary of the Wisconsin Department of Revenue to waive, on a case-by-case basis, any penalty or interest that accrues during the period covered by the public health emergency declared on March 12, 2020 if it is determined that failure to pay penalty or interest is due to impacts brought on by the COVID-19 pandemic. "I know the Governor felt it was important to give financial relief to Wisconsin businesses who are hurting at this time. We at the Department of Revenue are pleased to make available what, essentially, amounts to a no interest loan for eligible businesses," said Secretary Peter Bara.</p>	<p>loans to businesses and employees under the U.S. Small Business Administration's loan guarantee program from Feb. 15 through June 30, according to the text. A portion of those loans could be forgiven on a tax-free basis if certain conditions are met. Other provisions include providing an income exclusion for certain student loan principal and interest payments made by employers on behalf of employees made from March 28 through Dec. 31.</p> <p>The law also allows localities to waive interest and penalties for property tax installment payments due and payable after April 1 through Oct. 1. County boards need to adopt a resolution authorizing waivers and establish a general or case-by-case find of hardship, according to the law's text. Evers, in his package, had proposed letting municipalities allow taxpayers three or more installments to pay their 2020 property taxes.</p> <p>The Department of Revenue's secretary is allowed to waive interest and penalties for general fund and transportation fund taxes that accrue during the health emergency if the due date falls within that period and the person's failure to pay on time is determined to be a result of the pandemic, according to the law.</p> <p>Municipalities are allowed to publish a notice that the boards of review for property tax assessment can adjourn regardless of whether the 2020 assessment roll is complete, according to bill text.</p> <p>Under current law, municipal boards of review are required to hear objections to local property tax assessments in the 45-day period beginning in April, but no sooner than the seven days after the property tax assessment roll is open for public review.</p>

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	<p>for making contributions to an HSA or Archer MSA is also postponed to July 15, 2020. You may request a one-month extension to file - a withholding deposit report, a sales and use tax return, and an excise tax returns (motor fuel, alcohol, and tobacco). There isn't an extension of time to pay to the department - withholding deposit reports, sales and use taxes, and excise tax returns (motor fuel, alcohol, and tobacco). Interest will be imposed during the one-month extension period at a rate of one percent. The economic impact payment from the federal CARES Act (P.L. 116-136) is not taxable for federal or Wisconsin income tax purposes. Nexus – Wisconsin will not consider an out-of-state business to have nexus in Wisconsin if its only Wisconsin activity is having an employee working temporarily from the employee's home during this national emergency (COVID-19). • Income Tax on Wages – Telecommuting employees continue to report their income based on the guidance in Wisconsin Tax Bulletin 171 (April 2011), page 13, article titled Telecommuting and Mobile Employees. • Employer Withholding Tax – Wisconsin's withholding tax requirements regarding wages paid to an employee have not changed. Although Wisconsin has not changed its methods of determining income tax on wages or employer withholding tax during this national emergency, employers and employees may be subject to different tax requirements when an</p>	<p>Additionally, extensions may be granted to any person whose ability to file and pay is affected by the COVID-19 pandemic and is requesting relief for the following taxes and periods.</p> <p>Returns and payments for the following taxes that are due from March 12 through May 11 may be extended to May 11: • Employer withholding tax • State and county sales and use taxes • Excise taxes (alcohol, cigarette, tobacco and vapor products, motor fuel)</p> <p>Returns and payments for the following taxes that are due from March 12 through June 10 may be extended to June 10: • Local Exposition District Sales Taxes (Lodging, Rental Car, and Food and Beverage) • Premier Resort Area Sales Taxes • Limousine Fee • Rental Vehicle Fees • Dry Cleaning License and Products Fee • Police and Fire Protection Fee</p> <p>Interest begins to accrue after the May 11 or June 10 extension date, depending on the tax type indicated above.</p> <p>Anyone previously granted an extension to file a return, must request an extension to file and pay, and to have interest and penalties waived at https://TAP.revenue.wi.gov/COVID/</p> <p>Most income and franchise tax returns are provided relief until July 15, 2020.</p> <p>https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtended COVID.pdf</p> <p>The Wisconsin Department of Revenue notes that most services are found online at www.revenue.wi.gov”</p> <p>WI DOR Press Release on April 15 Quieter than Usual (4/15/20)</p> <p>“April 15 is Quieter This Year with Tax Filing Deadline Moved to July 15</p> <p>Under normal circumstances today would be a very busy day at the Wisconsin Department of Revenue as last-minute filers would be scrambling to meet the April 15th deadline, but this year is different – very different. It is a little quieter at the Department of Revenue today because last month both federal and Wisconsin income tax payment and return due dates were automatically extended to July 15, 2020. Wisconsin law automatically extends time and waives interest and penalties for taxpayers due to a presidentially declared disaster.</p> <ul style="list-style-type: none"> • Tax filers do not have to file any extension forms to be eligible for this new due date. • 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 	<p>The law also removes a restriction on filing claims unless a taxpayer has paid their property taxes on time. Under the new law, the restriction does not apply to taxes due and payable in 2020 if paid by Oct. 1 or by any installment date on which the taxes are due after Oct. 1.</p> <p>Representatives for Evers, Vos and Roth did not not immediately respond to requests for comment Thursday.” (4/16/20)</p> <p>WI DOR website and WI DOR COVID-19 website: (3/20/20)</p> <p>“COVID-19 Information and Announcements</p> <ul style="list-style-type: none"> • DOR encourages the use of online services whenever possible • All TCE and most VITA sites are closed • The IRS has launched a web page focused on steps to help taxpayers, businesses and others affected by the coronavirus https://www.irs.gov/coronavirus” <p>“Serving Wisconsin taxpayers is our priority, but when health issues arise, we must adjust our services to best protect the safety and well being of everyone involved. Please check here for the most up-to-date information on COVID-19 in Wisconsin. Please check here for COVID-19 announcements specific to the Department of Revenue.”</p>

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	<p>employee telecommutes from his or her home instead of working at the employer's business location.)</p>	<p>income tax payments and returns due April 15, 2020. • There will be 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.</p> <p>“Roughly, two thirds of taxpayers have already filed their tax returns, and most have received refunds, averaging over \$720,” noted Department of Revenue Secretary Peter Barca. “Even though the deadline has been extended, we encourage taxpayers to not wait until July. Even if you owe, you can file now and pay by July 15. The advantage of filing sooner is that you reduce the risk of someone else fraudulently filing with your information.”</p> <p>The Wisconsin Department of Revenue notes that most services are found online at www.revenue.wi.gov</p> <p>Customer service phone numbers:</p> <ul style="list-style-type: none"> • Individuals: (608) 266-2486 • Businesses: (608) 266-2776 <p>For the most up-to-date information on COVID-19 in the Wisconsin www.wisconsin.gov/covid19.” (4/15/20)</p> <p>WI DOR Press Release on Extended Deadlines (4/13/20)</p> <p>“Department of Revenue Moves Deadlines More existing deadlines between April 1 and July 15, have been moved to July 15</p> <p>The Wisconsin Department of Revenue announced that more filing and payment deadline dates will conform with recently released IRS Notice 2020-23, which makes it easier for taxpayers to comply. This notice automatically moves deadlines for filings and payments due between April 1, 2020 and July 15,2020 to July 15, 2020. The Wisconsin Department of Revenue has updated information to reflect this most recent deadline change. Find it at: https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtendedCOVID.pdf</p> <p>“As we wait for the Wisconsin Legislature to act, it is helpful in the meantime to see the IRS and the Wisconsin Department of Revenue shift these additional deadlines to ease some of the burden individual and business taxpayers are feeling right now," stated Governor Tony Evers. Summary of the new guidance:</p> <ul style="list-style-type: none"> • Extensions for Filing Returns o Income/franchise and pass-through withholding returns due on or after April 1, 2020, and before July 15, 2020 are extended to July 15, 2020 • Extensions for Return Payments o 	

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		<p>Income/franchise and pass-through withholding tax due on or after April 1, 2020, and before July 15, 2020, will not accrue interest or penalties until July 16, 2020 • Waiver of Underpayment Interest (UPI) on Estimated Payments o UPI will not apply to income/franchise and pass-through withholding returns with a tax year ending on December 31, 2019, or returns that are due on or after April 1, 2020 and before July 15, 2020 • Extensions for Estimated Payments of Income/Franchise and Pass-Through Withholding Tax o Estimated payments due on or after April 1, 2020, and before July 15, 2020 are extended to July 15,2020. Note: 1st quarter estimated payments are generally due April 15, 2020, and 2nd quarter estimated payments are generally due June 15, 2020. • Federal economic impact payments (stimulus payments) o Federal economic impact payments are not taxable for federal or Wisconsin income tax purposes. The IRS will not use the payment to pay federal or state tax debts but will use it to pay past due child support payments that the states have reported to the IRS (Treasury Offset Program Bulletin 2020-8).</p> <p>“It is a very good thing that the IRS has now provided certainty on this issue of estimated quarterly payments,” said Department of Revenue Secretary Peter Barca. “In this time of crisis, we at the Wisconsin Department of Revenue will continue to do whatever we can to assist individuals and small businesses.”</p> <p>The Wisconsin Department of Revenue notes that most services are found online at www.revenue.wi.gov</p> <p>Customer service phone numbers:</p> <ul style="list-style-type: none"> • Individuals: (608) 266-2486 • Businesses: (608) 266-2776 <p>For the most up-to-date information on COVID-19 in the Wisconsin www.wisconsin.gov/covid19.” (4/13/20)</p> <p>WI DOR Guidance Document Number: 100262 on extended filing deadlines (4/10/20)</p> <p>“Wisconsin Tax Return Due Dates and Payments This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats. This guidance document provides information about the effect of Internal Revenue Service (IRS) Notice 2020- 18 and 2020-23 issued as a result of the COVID–19 pandemic. See the IRS common questions for more information.</p> <ol style="list-style-type: none"> 1. Is Wisconsin following the extended due dates for filing tax returns as provided in the IRS notices? <p>Yes, federal extensions provided in the IRS notices may be used for Wisconsin income and franchise tax and pass-through withholding tax</p>	

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		<p>purposes. For 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. See the chart below for tax return due dates.</p> <p>2. Is Wisconsin postponing interest and penalties as a result of the extended due dates?</p> <p>Yes, 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). See questions 4 and 5 below regarding underpayment interest (UPI) on estimated taxes.</p> <p>3. Is additional time allowed to file a homestead credit claim?</p> <p>No, the deadline to file a 2015 homestead credit claim is April 15, 2020 and the deadline to file a 2019 homestead credit claim is April 15, 2024.</p> <p>4. How do the federal extended due dates affect underpayment interest (UPI) on estimated taxes?</p> <p>For Wisconsin purposes, 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>5. Is Wisconsin extending estimated income/franchise and pass-through withholding tax payments due on and after April 1, 2020 and before July 15, 2020?</p> <p>Yes, any estimated payment that is due on or after April 1, 2020 and before July 15, 2020 is extended to July 15, 2020.</p> <p>6. If I scheduled an income/franchise tax or pass-through withholding tax payment for April 15, 2020, can I move the scheduled payment to July 15, 2020?</p> <p>You may call the department at 608-266-2772 to cancel your scheduled payment. The department cannot reschedule payments, but you can do so online at https://tap.revenue.wi.gov/pay/.</p> <p>7. Does an extension apply for contributions to a Wisconsin college savings account?</p> <p>No, contributions to a Wisconsin college savings account must be made by April 15, 2020 to qualify for the 2019 Wisconsin income tax return subtraction.</p> <p>8. Does an extension apply for contributions to an Individual Retirement Account (IRA)?</p> <p>Yes, contributions to an IRA for 2019 must be made by the due date for filing your income tax return. Since this date has been postponed to July</p>	

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		<p>15, 2020, the date for making contributions to an IRA is also postponed to July 15, 2020.</p> <p>9. Does an extension apply for contributions to a health savings account (HSA) or Archer medical savings account (MSA)? Yes, contributions to an HSA or Archer MSA for 2019 must be made by the due date for filing your income tax return. Since this date has been postponed to July 15, 2020, the date for making contributions to an HSA or Archer MSA is also postponed to July 15, 2020.</p> <p>10. Is there an extension to file and pay withholding deposit reports (WT-6)? You may request a one-month extension to file a withholding deposit report. Request an extension before the unextended due date of the report through My Tax Account or by emailing DORRegistration@wisconsin.gov. The email request must include the taxpayer's name, address, identification number, and the reporting period for which the extension is requested. There isn't an extension of time to pay withholding deposit reports to the department. Interest will be imposed during the one-month extension period at a rate of one percent.</p> <p>11. Is there an extension to file and pay sales and use tax returns? You may request a one-month extension to file a sales and use tax return. Request an extension before the unextended due date of the return through My Tax Account or by emailing DORRegistration@wisconsin.gov. The email request must include the taxpayer's name, address, identification number, and the reporting period for which the extension is requested. There isn't an extension of time to pay sales and use taxes to the department. Interest will be imposed during the one-month extension period at a rate of one percent.</p> <p>12. Is there an extension to file and pay excise tax returns (motor fuel, alcohol, and tobacco)? 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. The email request must include the taxpayer's name, address, identification number, and the reporting period for which the extension is requested. 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> <p>13. Is the federal economic impact payment or stimulus payment taxable? The payment from the federal CARES Act (P.L. 116-136) is not taxable for federal or Wisconsin income tax purposes.</p>	

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		<p>14. Will the IRS intercept my federal economic impact payment to pay my federal or state debts? The IRS will not use your federal economic impact payment to pay federal or state tax debts but will use it to pay past due child support payments that the states have reported to the IRS (Treasury Offset Program Bulletin 2020-8).</p> <p>15. How can I check the status of my Wisconsin refund? Check the status of your refund at https://www.revenue.wi.gov/Pages/Apps/TaxReturnStatus.aspx.</p> <p>Updated Due Dates for 2019 Wisconsin Tax Returns The following chart provides updated 2019 calendar-year Wisconsin tax return due dates as a result of IRS Notices:</p> <table border="1"> <thead> <tr> <th>Form</th> <th>Due Date</th> <th>Extended Due Date</th> </tr> </thead> <tbody> <tr> <td>Form 1: Individual Income Tax Return</td> <td>July 15, 2020</td> <td>October 15, 2020*</td> </tr> <tr> <td>Form 1NPR: Nonresident and Part-Year Resident Individual Income Tax Return</td> <td>July 15, 2020</td> <td>October 15, 2020*</td> </tr> <tr> <td>Schedule H/H-EZ: Homestead Credit Claim</td> <td>April 15, 2024</td> <td>N/A</td> </tr> <tr> <td>Form 2: Fiduciary Income Tax Return for Estates and Trusts</td> <td>July 15, 2020</td> <td>September 30, 2020*</td> </tr> <tr> <td>Form 3: Partnership Return</td> <td>March 16, 2020</td> <td>September 15, 2020</td> </tr> <tr> <td>Form 1CNP: Composite Individual Income Tax Return for Nonresident Partners</td> <td>July 15, 2020</td> <td>October 15, 2020*</td> </tr> <tr> <td>Form 4/6: Non-Combined/Combined Corporation Franchise or Income Tax Return</td> <td>July 15, 2020</td> <td>February 15, 2021**</td> </tr> <tr> <td>Form 4T: Exempt Corporation Franchise or Income Tax Return</td> <td>July 15, 2020</td> <td>February 15, 2021**</td> </tr> <tr> <td>Form 4T: Exempt Employee's Trust, IRA, MSA</td> <td>July 15, 2020</td> <td>October 15, 2020*</td> </tr> <tr> <td>Form 4T: Exempt Non-Employee's Trust, IRA, MSA</td> <td>July 15, 2020</td> <td>December 15, 2020*</td> </tr> <tr> <td>Form 5S: Tax-Option (S) Corporation Franchise or Income Tax Return</td> <td>March 16, 2020</td> <td>October 15, 2020**</td> </tr> <tr> <td>Form 1CNS: Composite Wisconsin Individual Income Tax Return for Nonresident Tax-Option (S) Corporation Shareholders</td> <td>July 15, 2020</td> <td>October 15, 2020*</td> </tr> <tr> <td>Form PW-1: Partnerships – Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income</td> <td>March 16, 2020</td> <td>October 15, 2020**</td> </tr> <tr> <td>Form PW-1: Tax-Option (S) Corporation – Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income</td> <td>March 16, 2020</td> <td>October 15, 2020**</td> </tr> <tr> <td>Form PW-1: Estates and Trusts – Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income</td> <td>July 15, 2020</td> <td>February 15, 2021**</td> </tr> </tbody> </table> <p>* Pursuant to sec. 71.03(7), Wis. Stats., extension of time to file returns of natural persons and fiduciaries is subject to the time granted by the Internal Revenue Service (IRS). The extended due dates provided are based on the IRS extended due dates as of April 9, 2020. ** Pursuant to secs. 71.24(7)(a) and 71.775(4)(bm)1., Wis. Stats., corporations and</p>	Form	Due Date	Extended Due Date	Form 1: Individual Income Tax Return	July 15, 2020	October 15, 2020*	Form 1NPR: Nonresident and Part-Year Resident Individual Income Tax Return	July 15, 2020	October 15, 2020*	Schedule H/H-EZ: Homestead Credit Claim	April 15, 2024	N/A	Form 2: Fiduciary Income Tax Return for Estates and Trusts	July 15, 2020	September 30, 2020*	Form 3: Partnership Return	March 16, 2020	September 15, 2020	Form 1CNP: Composite Individual Income Tax Return for Nonresident Partners	July 15, 2020	October 15, 2020*	Form 4/6: Non-Combined/Combined Corporation Franchise or Income Tax Return	July 15, 2020	February 15, 2021**	Form 4T: Exempt Corporation Franchise or Income Tax Return	July 15, 2020	February 15, 2021**	Form 4T: Exempt Employee's Trust, IRA, MSA	July 15, 2020	October 15, 2020*	Form 4T: Exempt Non-Employee's Trust, IRA, MSA	July 15, 2020	December 15, 2020*	Form 5S: Tax-Option (S) Corporation Franchise or Income Tax Return	March 16, 2020	October 15, 2020**	Form 1CNS: Composite Wisconsin Individual Income Tax Return for Nonresident Tax-Option (S) Corporation Shareholders	July 15, 2020	October 15, 2020*	Form PW-1: Partnerships – Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income	March 16, 2020	October 15, 2020**	Form PW-1: Tax-Option (S) Corporation – Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income	March 16, 2020	October 15, 2020**	Form PW-1: Estates and Trusts – Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income	July 15, 2020	February 15, 2021**	
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		<p>pass-through withholding tax returns are granted an automatic seven-month extension.</p> <p>pplicable Laws and Rules</p> <p>This document provides statements or interpretations of the following laws and regulations in effect as of April 10, 2020: Chapters 71, 77, 78, and 139, Wis. Stats., and secs. Tax 4.001, 7.001, 8.001, and 9.001, Wis. Adm. Code.</p> <p>Laws enacted and in effect after April 10, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to April 10, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.</p> <p>FOR QUESTIONS OR COMMENTS CONTACT: WISCONSIN DEPARTMENT OF REVENUE Customer Service Bureau PO Box 8949 MS 5-77 Madison, WI 53708-8949 Phone: (608) 266-2772 Fax: (608) 267-1030 Email: DORIncome@wisconsin.gov</p> <p>Guidance Document Number: 100262 Last updated April 10, 2020” (4/10/20)</p> <p>WI DOR Press Release extending filing and payment until July 15 (3/21/20)</p> <p>Like the IRS, Wisconsin Extends Tax Filing Deadline to July 15</p> <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>Governor Tony Evers said, “this is just one more thing we can do for Wisconsinites during this challenging time. Our main goal is to assist our citizens in any way that we can.”</p> <ul style="list-style-type: none"> • Tax filers do not have to file any extension forms to be eligible for this new due date. • There is no limit on the amount of payment to be postponed, and there are no income exclusions. <p>• This applies to individuals, trusts, estates, partnerships, associations, companies or corporations.</p>	

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		<p>• This relief is solely for income tax payments, estimated income tax payments and returns due April 15, 2020.</p> <p>• There will be no interest or penalty for the period of April 15, 2020 to July 15, 2020.</p> <p>• 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.</p> <p>“This is a time of great uncertainty for everyone. People are concerned and worried, and one thing they should not have to worry about right now is an April 15 tax deadline,” said Department of Revenue Secretary Peter Barca.</p> <p>“Roughly, half of all taxpayers in Wisconsin have already filed their tax returns, and most have received refunds, on average over \$700,” noted Department of Revenue Secretary Peter Barca. “We are still processing returns and issuing refunds and other credits that Wisconsinites rely on such as the Homestead Credit and Earned Income Tax Credit.”</p> <p>The Wisconsin Department of Revenue notes that most services are found online at www.revenue.wi.gov Customer service phone numbers: • Individuals: (608) 266-2486 • Businesses: (608) 266-2776 For the most up-to-date information on COVID-19 in the Wisconsin www.wisconsin.gov/covid19 .”</p>	
Wyoming	(Note: The state does not impose a personal income tax.)		
Puerto Rico	<p>Administrative Determination No. 20-09 (English) (“DA 20-09”) (3/24/20)</p> <p>Administrative Determination No. 20-10 (English) (“DA 20-10”) (3/24/20)</p> <p>Press Release - Department of the Treasury extends the period for the filing of Informative Declarations corresponding to the year 2019 (3/16/20) see more</p>	<p>Administrative Determination No. 20-09 (Spanish) (English) (3/24/20) Administrative Determination No. 20-10 (Spanish) (English) (3/24/20)</p> <p>Administrative Determination No. 20-09 (English) (“DA 20-09”) (3/24/20)</p> <p>Affair Deadlines for filing of returns and payment of contributions administered by the Department of the Treasury as a consequence of Executive Order 2020-023</p> <p>Attention To All Taxpayers Administrative Determination DA 20-09 03/24/2020 Internal Revenue</p> <p>I. Statement of Reasons</p>	<p>Executive Order of the Governor (3/15/20) - (No. OE-2020-023) requiring businesses to close until March 30. Certain businesses (in general, those associated with food and fuel distribution, health-related services, equipment and supplies, and financial institutions) are exempted from this order. The order applies to most governmental agencies. (3/15/20)</p> <p>The secretary recalled that all Department offices will remain closed until March 30 and urged taxpayers to carry out their transactions</p>

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	<p>Press Release - Department of the Treasury extends the date for filing the Income Tax Return for the year 2019 by one month (3/15/2020) <u>see more</u></p> <p>(April 15 – passthroughs – extend filing and payment and estimated tax originally due March 15.)</p> <p>(May 15 – information returns – no penalty for Informative Declarations corresponding to the year 2019, as long as the filing is completed in SURI (the electronic portal) no later than May 15, 2020.)</p> <p>(June 15 – for income tax returns with original or extended due dates of 3/15 and 3/16 – waive penalties and interest and surcharges. Returns with an original or extended date of March 15, 2020: The deadline to submit the return without the imposition of interest, surcharges, and penalties will be June 15, 2020. This includes any return with a due date that was postponed to March 16, 2020, by PRTD Internal Revenue Informative Bulletin No. 20-02 and the PRTD Internal Revenue Circular Letter No. 20-02. No penalties will be imposed for the lack or insufficiency of the first and second installment of the estimated tax payment applicable to individuals and corporations for tax year 2020. The PRTD is waiving the income tax withholding requirement on payments from Monday, March 23, 2020, through Tuesday, June 30, 2020. This total waiver will apply for all payments for services, regardless of whether</p>	<p>On March 12, 2020, the Governor of Puerto Rico (“Governor”) issued Executive Order No. OE-2020-020 (“OE 2020-020”), in which she declared Puerto Rico in a state of emergency before the imminent Coronavirus (Covid-19) impact on our island. Said Executive Order requires all agencies of the government of Puerto Rico to implement all those measures necessary to prevent and control the spread of this virus and protect the well-being of all residents of Puerto Rico, and directs the agencies to attend to this emergency with the promptness and efficiency it deserves.</p> <p>Pursuant to the provisions of OE 2020-020, the Department of the Treasury (“Department”) issued Administrative Determination No. 20-03 (“DA 20-03”), which establishes that all Income Tax Return (“Return”) whose original expiration date or expiration date of a Request for Extension (“Extension”) duly filed outside Monday, March 16, 2020 was automatically postponed until Wednesday, April 15, 2020. Likewise, DA 20-03 establishes that all Payroll or Extension whose due date was Wednesday, April 15, 2020, was postponed until Friday, May 15, 2020. At the same time, income tax payments were postponed. that are accompanied by said Tax Returns or Extensions. In addition, it was extended until Friday, May 15, 2020, the estimated tax deadline whose original due date is April 15, 2020.</p> <p>Subsequently, on March 15, 2020, the Governor of Puerto Rico (“Governor”) issued Executive Order No. OE-2020-023 (“OE 2020-023”), which establishes a curfew, starting from from 9:00 pm on March 15, 2020, thus ordering all individuals in Puerto Rico to remain in their homes for a period of 14 days and limiting the use of public roads, except in certain instances. In addition, OE 2020-023 decrees a closure of government operations, as well as the closure of all businesses in Puerto Rico from 6:00 pm on March 15, 2020 until March 30, 2020 (“Closing Total”).</p> <p>In order to avoid unreasonable setbacks to taxpayers regarding the fulfillment of their tax responsibilities, and in accordance with the objective of OE 2020-023, the Department issued Administrative Determination No. 20-05 (“DA 20-05”) to extend by one month the filing and payment dates related to the Sales and Use Tax whose due dates are during the Total Closing period and to extend by one month the expiration date to file all those returns, declarations and forms, as well as all payments or deposits of all other contributions administered by the Department whose due dates are between March 15, 2020 and April 15, 2020. DA 20-05, in addition, extends the date by one month for the renewal of internal revenue bonds or licenses whose expiration dates are between March 15 to 31, 2020. In addition, the Internal Revenue Information Bulletin No. 20-08 (“BI RI 20-08”) to extend the period without penalties for filing the Informative Declarations for the</p>	<p>online through the portal www.suri.hacienda.pr.gov. New online services include requesting debt certifications and filing of returns, return status of returns, request for approval of payment plans automatically, making multiple payments (eg, estimated, deferred, extension, among others), request for an extension to file the income tax return, sending evidence of returns (if applicable) and filing and amending returns.</p> <ul style="list-style-type: none"> • Publications • Tax Return, Forms and Schedules • Tax Calendar • Virtual Press Room • Economic information • Taxpayer Rights • Government agencies • Contact Us <p>Department of Finance Tel: (787) 622-0123; For payments call (787) 620-2323, Option 2 PO Box 9024140, San Juan, PR 00902-4140</p> <p>Press Release - Department of the Treasury reports the closure of operations and the availability of online transactions and services (3/15/20)</p> <p><i>“All tax procedures may be carried out through SURI</i> The Secretary of the Department of the Treasury (DH), Francisco Parés Alicea, announced the closure of all offices until March 30 and the continuity of online services and transactions, as a preventive measure before the declaration of a state of emergency due to the Coronavirus (COVID-19) and the recent related executive orders. The measure includes the closure of the Orientation and Preparation Centers, the 360 Service Centers and all the Internal Revenue Collections.</p>

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	<p>the recipient of the payment currently has another withholding waiver. Note that the recipient of the payment may request the withholding agent to continue withholding the income tax as waived by this provision.)</p> <p>(July 15 - Returns with an original or extended due date of April 15, 2020 or May 15, 2020 or June 15, 2020. The deadline to submit the return without the imposition of interest, surcharges and penalties will be July 15, 2020. Returns with an original or extended due date of May 15, 2020 or June 15, 2020: The deadline to submit the return without the imposition of interest, surcharges, and penalties will be July 15, 2020.)</p> <p>(June - for March and April 2020 original other returns due; July for May and June 2020 original other returns due; waive interest, penalties, surcharges – for original returns due for other tax returns, forms, and tax payments that are not related to income tax, sales and use tax, or excise tax pursuant to Subtitle C of the Puerto Rico tax code, the taxes on alcoholic beverages established Subtitle E of the tax code, as well as the special tax on foreign corporations established under Law No. 154 of October 25, 2010 or information returns. There will be no imposition of interest, surcharges, and penalties, as long as these “other tax returns” are filed by the deadlines set forth. Other tax returns with due dates during the months of May and</p>	<p>year 2019 until April 15, 2020, in the face of the emergency caused by COVID-19.</p> <p>The coronavirus outbreak has generated economic consequences that shake world commodity markets and disrupt supply networks that act as the mainstay of the world economy. Puerto Rico is not the exception. The 14-day Total Closure puts the country on a hiatus where all commercial activity stops, directly affecting all businesses and individuals.</p> <p>The Department has a supervisory function and is entrusted with ensuring the collection of contributions imposed by the Puerto Rico Internal Revenue Code of 2011, as amended (“Code”). However, this function must be carried out in a comprehensive and coordinated manner with the executive and the legislative branch, with the public health and safety of all citizens as the north. Within this framework of action, it is imperative to fulfill the function of ensuring the collection of the contributions that it administers, but in turn, in emergency situations, an agile and flexible process must be ensured that allows, in emergency situations, taxpayers to meet their tax obligations.</p> <p>In accordance with the foregoing, the Department issues this Administrative Determination for the purpose of amending BI RI 20-08, repealing DA 20-03 and DA 20-05 and establishing the filing period during which the Department will not impose interest, surcharges and penalties of payrolls, declarations and forms, payments and deposits that are filed with the Department due to the emergency declared by the Governor.</p> <p>II. Statutory Base</p> <p>Section 6080.12 (c) of the Code empowers the Secretary of the Treasury (“Secretary”) to extend the deadline for the payment of all types of contributions, as well as the filing of any return or declaration required under the Code, to taxpayers who have been affected by reason of a disaster declared by the Governor of Puerto Rico.</p> <p>Furthermore, pursuant to the provisions of Sections 1061.03 (c), 1061.04 (c), 1061.06 (c), 1061.07 (c), 1061.09 (b) (4) and 1061.16 (a) (2) of the Code, will grant taxpayers an extension to file income tax forms, provided that said taxpayers comply with those rules and regulations promulgated by the Secretary for the granting of said extension.</p> <p>In addition, Section 1061.17 (c) of the Code empowers the Secretary to extend the term for the payment of the amount determined as a contribution by the taxpayer, or any term thereof, for a term not to exceed six (6) months from the prescribed date for the payment of the contribution or any term thereof.</p> <p>Regarding the imposition of penalties, Section 6030.11 of the Code establishes a penalty for failing to file any return or statement required</p>	<p>"Given the executive order of the governor, Wanda Vázquez Garced, who established a curfew, the closure of government operations, commerce and the private sector and the declaration of a state of emergency by COVID-19, I have determined to carry out a closure preventive of all agency operations for the next two weeks. We will continue the essential operation remotely and offering online services through the Unified Internal Revenue System (SURI) and Virtual Collecting," said the secretary.</p> <p>Regarding the returns, he indicated that taxpayers can file them electronically through the suppliers certified by the Department, available on the website www.hacienda.pr.gov, in the 2019 Return section. The deadline for filing the Tax Return on Income 2019 was extended until May 15, as well as other administrative dates. In the near future, communications will be issued about other transactions whose expiration dates fall during the closing period and which have not yet been extended.</p> <p>"We will continue with the processing of payrolls and the payment of reimbursements as they are completed automatically through our digital SURI platform," said the Minister of Finance.</p> <p>Parés Alicea, urged all taxpayers to carry out their transactions online through the portal www.suri.hacienda.pr.gov. He recalled that the new online services include requesting debt certifications and filing of returns, return status of returns, request for approval of payment plans automatically, make multiple payments (eg, estimated, deferred, extension, among others), request for an extension to file the income tax return, sending evidence of returns (if applicable) and filing and amending returns. On the other hand, the merchandise entry operation at the docks, pursuant to the executive order, will continue as usual. The authorized merchants or importers may make their</p>

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	<p>June 2020—it will be understood the return is timely filed if it is submitted no later than the same due date, but during the month of July 2020.)</p>	<p>by any Subtitle of the Code. Likewise, Sections 6041.01, 6041.04, 6041.05, 6041.06, 6041.07, 6041.08, 6041.11, 6041.12, 6041.13, 6042.15, 6043.04, and 6043.05 of the Code, impose penalties for failing to render or stop paying or depositing the contributions administered by the Department. However, the Secretary has the power to exempt from the penalties mentioned in said sections, totally or partially, as long as it is demonstrated that there is reasonable cause, due to circumstances beyond the control of the taxpayer, for the delay in making the payment or delay in filing the return, form or declaration.</p> <p>III. Determination</p> <p>The Department determines to repeal DA 20-03 and DA 20-05 and establish the non-applicability of interest, surcharges and penalties for filing the forms, payments and deposits of contributions administered by the Department, as long as they are filed no later than the following deadlines:</p> <p>A. Sales and Use Tax (“IVU”)</p> <p>In the case of payrolls and payments related to the SUT, the Department determines the non-imposition of interest, surcharges and penalties as long as the following deadlines are met:</p> <ul style="list-style-type: none"> • Monthly Sales and Use Tax Return, Form Form SC 2915, (“Monthly Return of IVU”) - the deadline for filing this return and the corresponding payment, for the periods of February, March, April and May 2020 will be the following: (i) February to April 20, 2020; (ii) March to May 20, 2020; (iii) April until June 22, 2020 and (iv) May until July 20, 2020. • Monthly Import Tax Return, Form Form SC 2915D, (“Monthly Import Return”) - the deadline for filing this return and the corresponding payment for the periods of March and April 2020 will be as follows: (i) March until May 10, 2020; (ii) April to June 10, 2020 and (iii) May to July 10, 2020. • Biweekly IVU Payments - the Department determines that it will not impose penalties for non-compliance with the Biweekly IVU Payments for the months of March, April, May and June 2020, as long as the total of the IVU owed for said months is paid in full with the filing of the Monthly Schedule of IVU of said periods. <p>B. Income Tax Return (“Return”)</p> <p>The Department notifies the non-imposition of interest, surcharges and penalties as long as the Income Tax Return (“Return”) and the payment of the tax owed with said return are submitted on the deadlines indicated below:</p> <ul style="list-style-type: none"> • Returns whose original expiration date or expiration date of an extension duly submitted for said return is March 15, 2020 - the deadline to submit said return without the imposition of 	<p>declarations and obtain the corresponding release through SURI. "We will have assigned personnel to attend to requests and any situation that may arise at the docks," he added. For additional information, you can access the website www.hacienda.pr.gov and follow the official accounts on Twitter and Facebook: @DptoHacienda .”</p>

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		<p>interest, surcharges and penalties will be June 15, 2020. The foregoing includes any return whose expiration date was postponed to March 16, 2020 prior to the publication of DA 20-03, specifically by the Internal Revenue Information Bulletin No. 20-02 and the Internal Revenue Circular Letter No. . 20-02.</p> <ul style="list-style-type: none"> • Returns whose original expiration date or expiration date of an extension duly submitted for said return is April 15, 2020 - the deadline to submit said return without the imposition of interest, surcharges and penalties will be July 15, 2020. • Tax returns whose original expiration date or expiration date of an extension duly submitted for said return is May 15, 2020 or June 15, 2020 - the deadline to submit said return without the imposition of interest, surcharges and penalties will be on July 15, 2020. <p>In addition, the Department determines the non-imposition of interest, surcharges and penalties for those tax payments that must be included with the Returns, as long as said payments are made on the deadlines established in this Part III.B.</p> <p>Any taxpayer who wishes to submit an Application for Extension to file the Return (“Extension”), may do so and it will be understood that the Extension was submitted on time as long as it is filed through SURI no later than the deadlines. established in this Part III.B.</p> <p>C. Disclosure Statements</p> <p>In relation to the Informative Declarations corresponding to the year 2019, the filing deadline established in the Internal Revenue Information Bulletin No. 20-08 (“BI RI 20-08”) is amended to submit said Informative Declarations without the imposition of penalties , to grant an additional month. That is, the Department will not impose penalties regarding the filing of Informative Declarations corresponding to the year 2019, as long as the filing is completed in SURI no later than May 15, 2020.</p> <p>D. Other Tax Returns, Forms and tax payments</p> <p>In the case of those returns, declarations, forms, transactions and payments of all other contributions administered by the Department that are not related to income tax, IVU, excise taxes established in Subtitle C of the Code, the taxes on alcoholic beverages established Subtitle E of the Code, as well as the special tax on foreign corporations established under Law No. 154 of October 25, 2010 ("Law 154-2010") or Informative Declarations, ("Other Tax Returns"), determines the no imposition of interest, surcharges and penalties, as long as these Other Tax Returns are submitted on the deadlines set forth below:</p> <ul style="list-style-type: none"> • Other Returns whose original due dates are during the months of March and April 2020, will be understood to be 	

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		<p>filed on time if they are submitted no later than the same due date, but during the month of June 2020. As an example, if the original due date is March 15, 2020 - the deadline to submit said return without the imposition of interest, surcharges and penalties will be June 15, 2020. If the original due date is April 30, 2020 , the deadline to file without the imposition of interest surcharges and penalties will be June 30 and so with the other transactions that are processed with the Department whose original maturities are during the months of May, March and April.</p> <ul style="list-style-type: none"> • Other Returns whose due dates are during the months of May and June 2020, shall be understood to be filed on time if they are submitted no later than the same due date, but during the month of July 2020. That is, if the date of expiration is May 10 or June 10, the deadline to file without the imposition of interest surcharges and penalties, will be July 10. In the case of Other Returns whose maturity date is May 15 or June 15, the deadline to file will be July 15 and so with other transactions that are processed with the Department whose original maturities are during the months of May and June. <p>In addition, the Department determines the non-imposition of interest, surcharges and penalties for those tax payments that must be included with the Other Returns, as long as said payments are made on the deadlines established in this Part III.C.</p> <p>It should be noted that the provisions of this Administrative Determination will not apply to transactions, declarations, payrolls and payments related to the taxes established in Subtitle C of the Code, the taxes on alcoholic beverages established in Subtitle e of the Code, as well as the arbitration special to foreign corporations established under Law No. 154 of October 25, 2010 (“Law 154-2010”) Therefore, the declarations or returns must be submitted and the corresponding payments sent to the Department on the dates established by the Code and Law 154-2010, respectively.</p> <p>E. Bonds before the Department</p> <p>The Department determines that any bond with an expiration date between March 15, 2020 and April 30, 2020 is automatically extended until May 31, 2020.</p> <p>Internal Revenue Licenses</p> <p>The Department determines that all internal revenue licenses that have an expiration date between March 15, 2020 and April 30, 2020 are automatically extended until May 31, 2020.</p> <p style="text-align: center;">*****</p> <p>Any return, declaration, form, payment or deposit made by taxpayers within the term established in this Administrative Determination will be</p>	

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		<p>considered as filed on time and the Department will not impose interest, surcharges and penalties.</p> <p>IV. Validity The provisions of this Administrative Determination shall be effective immediately. For additional information related to the provisions of this Administrative Determination, you can send a message through your SURI account.”</p> <p>“Administrative Determination No. 20-10 (English) (“DA 20-10”) (3/24/20) Affair Measures to address the cash flow of taxpayers and merchants in the emergency situation caused by Covid-19 Attention To all Taxpayers and Merchants Administrative Determination DA 20-10 03/24/2020 Internal Revenue</p> <p>I. Statement of Reasons On March 15, 2020, the Governor of Puerto Rico (“Governor”) issued Executive Order No. OE-2020-023 (“OE 2020-023”) establishing a curfew, starting at 9:00 pm on March 15, 2020, ordering all individuals in Puerto Rico to remain in their homes for a period of 14 days and limiting the use of public roads, except in certain instances. In addition, said order decrees a closure of government operations, as well as the closure of all businesses in Puerto Rico from 6:00 pm on March 15, 2020 until March 30, 2020 (“Total Closure”). Following OE 2020-023, all offices of the Department of the Treasury (“Department”) will remain closed until March 30, 2020. However, the services that are provided electronically through the Unified Revenue System Internas (“SURI”) and the other electronic platforms, as well as the certified programs for the electronic filing of income tax returns for individuals and corporations will continue to operate normally. For this reason, given the economic challenges that taxpayers may face on the island as a result of the impact of COVID-19, the Department anticipates a potential difficulty for some taxpayers and merchants to fulfill their economic responsibilities, including making contribution payments. administered by the Department.</p> <p>In accordance with the foregoing, the Department issues this Administrative Determination with the purpose of establishing the following cash flow relief measures to taxpayers and merchants affected by the emergency due to COVID-19: (i) report the non-applicability of the penalty for failure to pay the first installment of the estimated tax for taxable year 2020; (ii) temporarily relieve withholding agents from</p>	

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		<p>withholding the tax on income at source on payments for services rendered; (iii) temporarily withdraw the requirement to pay Sales and Use Tax (“IVU”) on the import or purchase of taxable items for resale to all merchants who have a valid Reseller Certificate; (iv) allow taxpayers to request that, those refunds that have been requested for payments in excess of tax on income and taxes and that are pending payment by the Department, as well as the accumulated and unused credit for the paid SUT In the importation of taxable items for resale and that could not be used, they may be credited to other contributions owed to the Department, and (v) allow installment payment agreements of the income tax for the 2019 taxable year.</p> <p>II. Statutory Base</p> <p>Pursuant to Article 3 of Reorganization Plan No. 3 of June 22, 1994, as amended (“Plan”), the Department is entrusted with collaborating and advising the Governor and the Legislative Assembly in formulating the policy. public, whose execution must be implemented in a comprehensive and coordinated manner under the supervision of the Secretary of the Treasury (“Secretary”). In turn, the Secretary is responsible for coordinating and supervising the administration of the Department’s programs, functions, and operational components, as well as the development and approval of regulations, rules, and procedures of general application. Likewise, Section 6051.11 of the 2011 Puerto Rico Internal Revenue Code, as amended (“Code”), authorizes the Secretary to promulgate the rules and regulations necessary for compliance with the Code, including those that are necessary by reason of any alteration of the law in relation to the contributions imposed by the Code.</p> <p>On the other hand, Section 6080.12 of the Code empowers the Secretary to exempt from the payment of taxes, the payment of SUT and extend the deadlines to carry out certain contributory actions due to disasters declared by the Governor. For these purposes, it is considered a declared disaster when the issuance of the emergency declaration by the Governor has the consequence that the residents of the declared area are eligible to receive aid under the various assistance programs of the government of Puerto Rico or the government. federal.</p> <p>A. Estimated Payment Requirement for Individuals and Corporations</p> <p>Sections 1061.20 and 1061.21 of the Code establish the requirement of the payment of estimated tax to individuals and Section 1061.23 of the Code establish the requirement of the payment of estimated tax to those corporations that are taxed as a regular corporation.</p> <p>In the case of individuals, Section 6041.09 of the Code imposes a penalty of 10% for non-payment of an estimated tax term or for making an incomplete payment. In addition, Section 6041.10 of the Code imposes a similar penalty for failure to pay or underpayment of an</p>	

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		<p>estimated tax term required by a corporation. Both sections empower the Secretary not to impose said penalties when the lack or insufficient payment is due to reasonable cause.</p> <p>B. Withholding tax on payments for services rendered</p> <p>Section 1062.03 (g) (4) of the Code empowers the Secretary to relieve, in whole or in part, the withholding agent to carry out the withholding provided in Section 1062.03 of the Code, at the request of the taxpayer or when the Secretary himself determines, that The obligation of said section will cause undue setbacks, without leading to any practical purpose, since the amounts thus withheld will have to be reimbursed to the taxpayers, or because said withholding will be excessive.</p> <p>C. IVU Payment Requirement on the importation and purchase of taxable items for resale</p> <p>Section 4030.01 of the Code empowers the Secretary to establish by regulation or otherwise, conditions regarding the granting of IVU payment exemption certificates.</p> <p>For its part, Section 4050.04 (c) of the Code allows any person duly registered as a merchant to acquire taxable items to resell and be a Reseller, as said term is defined in Section 4010.01 (ww) of the Code, to request a Certificate Reseller. Said certificate authorizes the merchant to claim a credit for the amount paid for IVU in the purchase or introduction of taxable items for resale, subject to the limits established in Section 4050.04 (a) of the Code.</p> <p>On the other hand, Section 6054.01 (a) of the Code establishes certain powers for the Secretary to administer the provisions of Subtitle D of the Code related to the SUT. In particular, paragraph (11) of said section empowers the Secretary to reasonably extend the term established by Subtitle D of the Code for the performance of any duty or obligation, or to take action under a conditional exemption or otherwise if, at In his judgment, the imposition of the restricted term would imply an undue penalty or setback within the circumstances of each case, and when the granting of the expansion does not compromise the best interests of the Government of Puerto Rico, nor when there is any indication of negligence on the part of the taxpayer.</p> <p>D. Application of Refunds and Excess Payments against other contributions</p> <p>Section 6021.02 (a) (1) of the Code allows the Secretary to credit an overpayment of income tax, at the request of the taxpayer or at the Secretary's own initiative, against any other tax imposed by the Code.</p> <p>In the case of excess payments of taxes under Subtitle C of the Code, Section 6022.01 (e) of the Code empowers the Secretary, when he declares a request for refund or credit for taxes paid by a taxpayer, the Secretary shall verify if said taxpayer has any taxable debt due under the Code and will credit said debt the corresponding amount as refund. If</p>	

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		<p>there is more than one taxable debt payable, the Secretary will apply the reimbursement to the debts in strict order of maturity, starting with the oldest.</p> <p>Likewise, Section 6023.04 of the Code grants authority to the Secretary to credit those taxes on alcoholic beverages that result from investigations or settlements in the manner it deems convenient and appropriate. In addition, Section 6053.01 of the Code gives the Secretary the authority to approve those rules and regulations necessary to give effect to Subtitle E of the Code.</p> <p>In the case of IVU payment credits for the importation of taxable items for resale, Section 4050.04 (b) (2) of the Code allows the Secretary to authorize other mechanisms for the use of accumulated and unused credit for concept of payment of IVU in taxable items acquired for resale that a reseller merchant has, such as the refund mechanism or applying to another tax imposed by the Code, when the merchant establishes to the Secretary, through documentation required by the latter, his inability to recover by claiming future credits in the IVU Monthly Return.</p> <p>E. Installment Payment Agreements of the tax on income taxable year 2019</p> <p>Section 1001.01 (l) of the Code provides a mechanism for taxpayers who are unable to pay the tax required by law, in full or in the time provided for it, to avail themselves of a payment plan. In addition, Section 6051.08 of the Code empowers the Secretary to formalize written payment agreements by means of which he undertakes to nullify any determined tax and additions, including civil or criminal penalties, that are applicable to a case with respect to any tax imposed. by the Code or other similar and previous laws that impose contributions, before said case is referred to the Department of Justice for the formulation of charges.</p> <p>III. Determination</p> <p>The Department has the duty to ensure the collection of the contributions it administers, but in turn, in emergency situations, it must ensure an agile and flexible process that allows taxpayers to fulfill their tax responsibilities within a reasonable period of time.</p> <p>In order to promote a healthy tax administration regarding the laws that the Department administers in the face of the emergency situation caused by COVID-19, the Department issues the following determinations:</p> <p>A. Estimated Payment Requirement for Individuals and Corporations</p> <p>According to the power conferred on the Secretary in Sections 6041.09 and 6041.10 of the Code, the Department determines that no penalties will be imposed for the lack or insufficiency of the first and second</p>	

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		<p>installment of the estimated tax payment applicable to individuals and corporations for taxable year 2020. In other words, no penalties will be imposed if the payments of the first and second installment of said estimated tax are not made on the date prescribed by the Code.</p> <p>However, the amount of estimated payments that should have been deposited in the first two installments of the 2020 taxable year must be deposited together with the amounts to be paid in the two (2) remaining installments of the estimated tax for the 2020 taxable year. Said estimate payments must be paid on the dates established by the Code and the amount of estimated tax payable in these two (2) installments must comply with the provisions of Section 1061.21 (a) (2) (B) of the Code in the case of taxpayers who are individuals and with the provisions of Section 1061.23 (c) (2) (B) of the Code in the case of corporations, respectively.</p> <p>B. Withholding tax on payments for services rendered</p> <p>Consistent with the authority conferred on the Secretary in Section 1062.03 (g) (4) of the Code, the Department determines to release all withholding agents from making the withholding of income tax required under Section 1062.03 of the Code for all payments made since Monday, , March 23 through Tuesday, June 30, 2020. This total release will apply to all payments for services, regardless of whether the recipient of the payment has another current withholding release.</p> <p>It should be noted that the withholding relief provided in this Administrative Determination does not exempt the recipient from the payment of his obligation to pay tax on said income in his income tax return. In addition, the withholding agent must report said payments in the Informative Declaration for Services Provided (Form 480.6SP) of the year 2020, as applicable.</p> <p>In the case of taxpayers who availed themselves of the Optional Tax for the taxable year 2020 and obtained a Partial Release Certificate - Optional Tax 6% for that year, they must ensure that they fulfill their tax liability no later than the last term to pay the estimated tax for taxable year 2020.</p> <p>However, the recipient of the payment may request the withholding agent to continue withholding the income tax at the origin of the payments made from Monday, March 23 to Tuesday, June 30, 2020, if desired.</p> <p>C. IVU Payment Requirement on the importation and purchase of taxable items for resale</p> <p>Under the authority conferred on the Secretary in Section 6054.01 (a) (11) of the Code, and for the purposes of achieving effective tax administration in the face of the challenges faced by all businesses in Puerto Rico due to the Total Closure decreed by the Governor of Puerto Rico. , the Department determines to grant an exemption certificate that</p>	

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		<p>allows, during the Temporary Exemption Period set forth below, to import or acquire taxable items for free resale of the payment of SUT (“Temporary Exemption Certificate”) to all merchants who is a Reseller (as said term is defined in Section 4010.01 (ww) of the Code), and that at the date of publication of this Administrative Determination has a Reseller Certificate issued in accordance with the provisions of Section 4050.04 (c) of the Code. For these purposes, the term "Temporary Exemption Period" includes from Monday, April 6, 2020 until Tuesday, June 30, 2020.</p> <p>The Temporary Exemption Certificate will allow the Reseller merchant to import or acquire through purchase in Puerto Rico, taxable items that are acquired exclusively for resale. That is, this Temporary Exemption Certificate will allow the Reseller merchant to acquire inventory for resale without having to pay the SUT on the import or local purchase of said inventory.</p> <p>All Reseller merchants who have their active and current Reseller Certificate will automatically receive through their SURI account the Temporary Exemption Certificate, which will allow them to import or buy taxable items in Puerto Rico for resale during the Temporary Exemption Period without the requirement to pay the SUT in such transactions.</p> <p>Any merchant who purchases taxable items for resale during the Period of</p> <p>Temporary Exemption must submit a copy of the Temporary Exemption Certificate together with the Form SC 2916, Certificate of Exempt Purchases and Services Subject to the IVU-4% Special, duly completed and signed from the seller to be able to acquire them free of IVU payment . For these purposes, on Form SC 2916, Part II, Line 5, the buyer must check box “a. Reseller ”.</p> <p>In the case of the importation of taxable items for resale, the importing merchant or consignee must report said taxable items for resale on line 3 of Form SC 2970 "Import Declaration" and of Form SC 2915 D "Monthly Return Import Tax ”, respectively.</p> <p>It should be noted that this Temporary Exemption Certificate does not apply to imports or purchases of taxable items for use or consumption in Puerto Rico.</p> <p style="text-align: center;">D. Application of Refunds and Excess Payments against other contributions</p> <p>The Department determines to allow all taxpayers who have an overpayment, and have not requested to apply said payment to a future contribution, to request to apply it to another type of contribution, subject to the provisions below.</p> <p style="text-align: center;"><u>1. Income Tax</u></p>	

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		<p>Any taxpayer who has requested a refund of income tax from any return for taxable years prior to taxable year 2019 and who, on the date of publication of this Administrative Determination, has not received said refund, may request the application of such refund against any other contribution imposed by the Code, including, but not limited to IVU, excise taxes, alcoholic beverage tax, or employer contributions.</p> <p>Furthermore, in the case of amounts deposited in excess of income taxes withheld under the provisions of Subtitle A of the Code, the withholding agent may also request that said amounts deposited in excess be credited against another type of tax imposed by the Code.</p> <p><u>2. Excise duties</u></p> <p>In the case of excess taxes paid and for which a claim for reimbursement has been submitted in accordance with the provisions of Section 6022.01 of the Code on which the Secretary has declared said request, the taxpayer may request that said overpayment be applied to another type of contribution.</p> <p><u>3. Taxes on Alcoholic Beverages</u></p> <p>In the case of taxes on alcoholic beverages paid in excess and for which a claim for refund or credit has been submitted in accordance with the provisions of Subchapter C of Chapter 2 of Subtitle F of the Code, the taxpayer may request that, once approved the request for refund or credit, the tax paid in excess is applied to another type of tax imposed by the Code.</p> <p><u>4. Credit for payment of IVU in Imports of Taxable Items for Resale</u></p> <p>Pursuant to Section 4050.04 (b) (2) of the Code, the Department determines to allow any reseller merchant to have an accumulated excess credit of SUT paid on the importation of taxable items for resale that cannot be used against sales. of future inventory, request the application of said accumulated excess credit against other contributions owed to the Department, including income tax or employer contributions.</p> <p>In the near future, the Department will be issuing the rules establishing the process and the period during which taxpayers may submit the application for the application of refunds and overpayments against other contributions as established in this Part III-D.</p> <p>E. Income Tax Installment Payment Agreements for Tax Year 2019</p> <p>All taxpayers who have the obligation to file an income tax return for the taxable year 2019, and who, at the filing date established for it, do not have the financial resources to remit the outstanding balance that is reflected in said return , you may request to pay in installments to settle the total of said contribution ("Payment in Installments - 2019 Return"). The Installment Payment option - 2019 Return will only be available to</p>	

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		<p>those taxpayers who have not filed an Extension Request to File the Income Tax Return (Form SC 2644), for the 2019 taxable year. In addition, to be eligible for the Payment a Term - 2019 Return, the taxpayer must be up to date in their other tax responsibilities before the Department.</p> <p>All taxpayers who request the Installment Payment - 2019 Return must commit to pay the tax due in monthly installments, pay the total amount due no later than March 31, 2021. Once the Taxpayer pays the debt according to the Installment Payment - 2019 Return, the Department will proceed to eliminate the corresponding interest, surcharges and penalties.</p> <p>In the near future, the Department will be issuing the rules, terms and conditions and the application process to be followed by all taxpayers who are interested in availing themselves of the Installment Payment - Schedule 2019 established in this Administrative Determination.</p> <p>IV. Validity</p> <p>The provisions of this Administrative Determination shall be effective immediately.</p> <p>For additional information related to the provisions of this Administrative Determination, you can send a message through your SURI account.”</p> <p>Table of revised deadlines (3/26/20)</p> <p>Administrative Determination 20-03 (AD 20-03) of March 13, 2020 – Extension of filing period for income tax returns and its corresponding payments: Various returns and payments are extended as follows:</p> <p>For pass-through entities and other taxpayers that have income tax returns due during March 2020, the PRTD granted an additional extension of the returns and payments until April 15, 2020 (including the payments due with returns, extensions and estimated income tax due on March 16, 2020).</p> <p>For taxpayers with income tax returns due on April 15, 2020, the PRTD granted an additional extension of the returns and payments (including the payments due with returns, extensions and estimated income tax) through May 15, 2020.</p> <p>Internal Revenue Circular Letter 20-20 (CC RI 20-20) of March 16, 2020 – Payment plans moratorium: Taxpayers that have been economically affected by COVID-19 and the closure order will not be required to follow the terms of a payment plan between the period March 16, 2020, and April 30, 2020. The PRTD will not be imposing interest and penalties for non-compliance with the payment plans. If</p>	

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		<p>there is a notice for interest and penalties, the taxpayer may submit a request through SURI to eliminate such charges.</p> <p>Press Release - Department of the Treasury extends the period for the filing of Informative Declarations corresponding to the year 2019 (3/16/20) see more</p> <p><i>“The filing dates of IVU payrolls and payments were also postponed for a month</i></p> <p>The secretary of the Department of the Treasury (DH), Francisco Parés Alicea, reported the extension of the period of electronic filing of Informative Declarations corresponding to the taxable year 2019, until next April 15, without the application of penalties.</p> <p>The official announced that they also extended an additional month, the filing dates and payments related to the Sales and Use Tax (IVU), with due dates of March 15 and 31, 2020 and the due date to file returns, declarations and forms, as well as all payments or deposits of all other contributions administered by the Department, whose due dates are between March 15, 2020 and April 15, 2020.</p> <p>This extension includes the validity of all Internal Revenue bail and license, whose expiration dates are between March 15 and 31, 2020, until April 30.</p> <p>"We continue evaluating all the dates and maturities of the different tax commitments that citizens have with the Department, in order to temper the situations that we have experienced since the year 2020 began, with the tremors that affected many municipalities, the impact of COVID-19 in the country and the recent curfew and closure of establishments, approved by the governor, Wanda Vázquez Garced, as a preventive measure to control the spread of the virus, "said the official.</p> <p>Parés Alicea said that anyone affected by the decreed state of emergency due to the imminent impact of COVID-19 is also being granted a moratorium under the terms of their payment plan with the Department.</p> <p>"Taxpayers who have any debt under the Payment Plan with the Department, will not be obliged to make the terms of said plan, corresponding to the period between March 16, 2020 and April 30, 2020. In these cases we will not be imposing fines, interests and penalties, for any breach, "he said.</p> <p>The details of the measures approved by the secretary are contained in the Internal Revenue Information Bulletin 20-08 , in Administrative Determination 20-04 and in the Internal Revenue Circular Letter 20-20, all available on the website www. hacienda.pr.gov, Publications section.”</p>	

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		<p data-bbox="709 170 1457 256">Press Release - Department of the Treasury extends the date for filing the Income Tax Return for the year 2019 by one month (3/15/2020) see more</p> <p data-bbox="709 293 1444 347"><i>Certain administrative dates are also extended before the executive order of state of emergency for the Coronavirus</i></p> <p data-bbox="709 354 1470 469">The secretary of the Department of the Treasury (DH), Francisco Parés Alicea, reported the extension of the deadline for the filing of the Income Tax Return for the year 2019 and the payment of its contribution, until next May 15.</p> <p data-bbox="709 475 1484 621">The payment of the first installment of the estimated tax, whose due date is March 16, is also postponed an additional month. While all the conduit entities, who file their return based on the calendar year and the taxpayers who file by economic year, with an expiration date of March 16, will have the option to file until April 15, 2020.</p> <p data-bbox="709 628 1470 802">"As established by the governor, Wanda Vázquez Garced, after the declaration of a state of emergency due to the coronavirus, we have issued Administrative Determination 20-03, extending the deadlines to comply with certain tax responsibilities in a responsible manner, to avoid the possibility of contagion due to crowding of the public," said the official.</p> <ul data-bbox="762 813 1444 956" style="list-style-type: none"> <li data-bbox="762 813 1444 956">• The Treasury also issued Information Bulletin 20-07, extending other administrative terms such as preventive measures to prevent taxpayers from visiting the Department's offices to make arrangements or request services. <p data-bbox="709 967 1457 987">Parés Alicea explained that the following dates have been extended:</p> <ul data-bbox="762 998 1484 1419" style="list-style-type: none"> <li data-bbox="762 998 1484 1114">• 120 additional days are granted to the period established in any notification of mathematical error or adjustment in the return that the taxpayers have received from the Department. <li data-bbox="762 1120 1484 1266">• It is extended for an additional 90 days from the expiration date of March 12, 2020, all terms for filing administrative complaints and for the presentation of information or documents required by the Department's Office of Administrative Appeals (OAA). <li data-bbox="762 1273 1484 1419">• All administrative hearings cited by the OAA are suspended, to be held from March 16, 2020, until June 15, 2020. Soon, the OAA will be notifying taxpayers of the new dates for administrative hearings that will not take place. finished. <p data-bbox="709 1430 1457 1481">"We urge taxpayers to adjust to the new dates and to use SURI as the main tool to carry out transactions. We want to avoid, as much as</p>	

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		<p>possible, public visits, as a preventive measure against the possible spread of the Coronavirus,” the Secretary reaffirmed. For additional information on both determinations, you can access the website www.hacienda.pr.gov, Publications section.”</p>	
<p>U.S. Virgin Islands</p>	<p>Virgin Islands Bureau of Internal Revenue website</p> <p>USVI BIR Announcement (3/24/20) (per VIconsortium.com, 3/24/20)</p> <p>(July 15 - tax filing and payment deadline now pushed to July 15, it would not charge penalties for filings on the aforementioned date. The 2019 income tax returns are due July 15. Returns filed and paid by July 15 will have no interest or penalties assessed. All local tax returns are due on the usual due dates. Penalties will be waived on a case by case basis.)</p>	<p>USVI BIR Announcement (3/24/20) (per VIconsortium.com, 3/24/20)</p> <p>“Tax Filing Deadline Pushed to July 15 Amid Covid-19 Crisis; V.I. Bureau of Internal Revenue Announces Changes</p> <p>“The V.I. Bureau of Internal Revenue has announced changes to its operations in response to the coronavirus pandemic and in line with Governor Albert Bryan's orders following the governor's state of emergency declaration to address the disease.</p> <p>The bureau also said that with the tax filing deadline now pushed to July 15, it would not charge penalties for filings on the aforementioned date.</p> <p>Below, the complete list of changes.</p> <ol style="list-style-type: none"> 1. The Bureau’s annual Taxpayer Assistance Program, which provides free taxpayer assistance on Saturdays, will be postponed until further notice. The Bureau will inform the taxpaying community when this program will be reinstated. 2. All face to face appointments are cancelled for the next three weeks. Our staff will be reaching out to taxpayers to provide alternate methods of communication during the next three weeks. 3. Taxpayers who need to clear imported goods at our excise tax offices are urged to utilize the online system to clear shipments, or utilize the services of a broker to limit face to face contact. The excise tax online system can be accessed via https://excise.bir.vi.gov. 4. Taxpayers who need to file any tax returns are asked to file by mail, with a certified receipt, if possible. Include a copy of the return along with a stamped self-addressed envelope in order for the Bureau to return your stamped copy. All local tax returns are due on the usual due dates. Penalties will be waived on a case by case basis. 5. The 2019 income tax returns are due July 15 . Returns filed and paid by July 15 will have no interest or penalties assessed. 6. Effective immediately, the Bureau’s St. John office will be closed until further notice. The St. Thomas and St. Croix office hours will be from 8:00 a.m. – 3:00 p.m. Cashiering services will operate daily from 8:00 a.m.- 2:00 p.m., until further notice. 7. Taxpayers are asked to call the Bureau for assistance, in place of face to face visits. 	<p>Virgin Islands Bureau of Internal Revenue website</p>

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		<p>8. The Bureau’s staff stands ready to assist taxpayers via telephone, in order to satisfy their outstanding tax obligations. Please call 340-773-1040 on St. Croix and (340) 715-1040 on St. Thomas, and use the following extensions and email addresses for direct assistance:</p> <p>The Bureau said it will continue to review its processes and implement measures that will serve to keep the safety of its employees and taxpayers as its top priority.”</p>	
<p>Federal</p>	<p>IRS Guidance webpage</p> <p>IRS operations webpage</p> <p>IRS memorandum on esignatures extended relief from Jan. 1, 2021 to June 30, 2021 (12/11/20)</p> <p>Notice 2021-03, Extension of Temporary Relief from the Physical Presence Requirement for Spousal Consents Under Qualified Retirement Plans (12/23/20)</p> <p>Revenue Procedure 2021-09, Safe Harbor for Certain Skilled Nursing Facilities (12/12/20)</p> <p>Revenue Procedure 2020-51, Safe Harbor for Paycheck Protection Program PDF (11/19/20)</p> <p>Revenue Procedure 2020-49 provides temporary guidance regarding the public approval requirement under § 147(f) of the Internal Revenue Code for tax-exempt qualified private activity bonds. Specifically, in light of the continuing Coronavirus Disease 2019 (COVID-19) pandemic, this revenue procedure extends until September 30, 2021, the time period described in section 4.02 of Rev. Proc. 2020-21, 2020-22 I.R.B. 872,</p>	<p>IRS Guidance webpage</p> <p>IRS operations webpage</p> <p>Notice 2021-03, Extension of Temporary Relief from the Physical Presence Requirement for Spousal Consents Under Qualified Retirement Plans (12/23/20)</p> <p>Revenue Procedure 2021-09, Safe Harbor for Certain Skilled Nursing Facilities (12/12/20)</p> <p>IRS memorandum on esignatures extended relief from Jan. 1, 2021 to June 30, 2021 (12/11/20)</p> <p>“MEMORANDUM FOR ALL SERVICES AND ENFORCEMENT EMPLOYEES FROM: Sunita Lough Deputy Commissioner for Services and Enforcement SUBJECT: Temporary Deviation from Handwritten Signature Requirement for Limited List of Tax Forms As part of our response to the COVID-19 situation, we have taken steps to protect employees, taxpayers and their representatives by minimizing the need for in-person contact. Taxpayer representatives have expressed concerns with securing handwritten signatures during these times for forms that are required to be filed or maintained on paper. To alleviate these concerns while promoting timely filing, we are implementing a temporary deviation with this memorandum that allows taxpayers and representatives to use electronic or digital signatures¹ when signing the following forms that currently require a handwritten signature: • Form 3115, Application for Change in Accounting Method; • Form 8832, Entity Classification Election; • Form 8802, Application for U.S. Residency Certification; • Form 1066, U.S. Income Tax Return for Real Estate Mortgage Investment Conduit; • Form 706, U.S. Estate (and Generation-Skipping Transfer) Tax Return; • Form 706-NA, U.S. Estate (and Generation-Skipping Transfer) Tax Return; • Form 709, U.S. Gift (and Generation-Skipping Transfer) Tax Return; • Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons; • Form 1120-RIC, U.S. Income Tax Return for Regulated</p>	<p>List of States’ EMERGENCY REMOTE NOTARIZATION AND REMOTE WITNESSING ORDERS (6/29/20)</p> <p>SBA website on PPP (7/17/20)</p> <p>SBA PAYCHECK PROTECTION PROGRAM (PPP) Frequently Asked Questions (FAQs) on PPP Loan Forgiveness (8/4/20)</p> <p>AICPA joins coalition letter to Congress deductibility of expenses for PPP loan forgiveness (8/4/20)</p> <p>Act extending PPP from CARES Act through 8/8/20 - Public Law No: 116-147, S. 4116, enacted 7/8/20 (7/8/20)</p> <p>Paycheck Protection Program Flexibility Act (H.R. 7010, enacted 6/5/20)</p> <p>AICPA Press Release on AICPA Urges IRS to ‘Act Immediately’ to Provide Broader Tax Administrative and Penalty Relief Due to Pandemic (7/15/20)</p> <p>AICPA Press Release on CARES Act Causes Unexpected Valuation Considerations for Divorces, Estate Plans and Equity Partnerships (7/8/20)</p> <p>AICPA letter to IRS and Treasury on Tax Administrative and Penalty Relief Needed (7/2/20)</p>

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	<p>during which certain telephonic hearings are permitted. (11/4/20)</p> <p>Announcement 2020-17, Due date postponed for reporting and payment of excise taxes relating to minimum required contributions delayed under § 3608(a) of the CARES Act PDF (9/10/20)</p> <p>IRS Statement about Form 7200 Payments (12/4/20)</p> <p>Frequently Asked Question about COVID Relief for Van Pools (12/3/20)</p> <p>Notice 2020-82, Implementation of the CARES Act Extended January 1, 2021 Due Date for Contributions to Defined Benefit Plans PDF (11/16/20)</p> <p>IR-2020-272, Get Ready for Taxes: What’s new and what to consider when filing in 2021</p> <p>IR-2020-271, National Tax Security Awareness Week, Day 5: Security Summit alerts tax professionals to potential telework scams during COVID-19, urges all practitioners to use multi-factor authentication</p> <p>IR-2020-264, Special \$300 tax deduction helps most people give to charity this year – even if they don’t itemize</p> <p>IR-2020-260, Register by Nov. 21 to get an Economic Impact Payment; same deadline for federal beneficiaries to get missed \$500 per child payments</p> <p>IR-2020-259, Security Summit partners announce National Tax Security Awareness Week dates:</p>	<p>Investment Companies; 1 Electronic and digital signatures appear in many forms when printed and may be created by many different technologies. No specific technology is required for this purpose during this temporary deviation. 2 • Form 1120-C, U.S. Income Tax Return for Cooperative Associations; • Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts; • Form 1120-L, U.S. Life Insurance Company Income Tax Return; • Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return; • Form 1128, Application to Adopt, Change or Retain a Tax Year; • Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts; • Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner; • Form 8453 series, Form 8878 series, and Form 8879 series regarding IRS e-file Signature Authorization Forms; and • Form 8038 series, pertaining to tax-exempt bonds. This memorandum is effective for the forms listed above, that are signed and postmarked from January 1, 2021 through June 30, 2021.” (12/11/20)</p> <p>Revenue Procedure 2020-51, Safe Harbor for Paycheck Protection Program PDF (11/19/20)</p> <p>Revenue Procedure 2020-49 provides temporary guidance regarding the public approval requirement under § 147(f) of the Internal Revenue Code for tax-exempt qualified private activity bonds. Specifically, in light of the continuing Coronavirus Disease 2019 (COVID-19) pandemic, this revenue procedure extends until September 30, 2021, the time period described in section 4.02 of Rev. Proc. 2020-21, 2020-22 I.R.B. 872, during which certain telephonic hearings are permitted. (11/4/20)</p> <p>Announcement 2020-17, Due date postponed for reporting and payment of excise taxes relating to minimum required contributions delayed under § 3608(a) of the CARES Act PDF (9/10/20)</p> <p>IRS Statement about Form 7200 Payments (12/4/20)</p> <p>Frequently Asked Question about COVID Relief for Van Pools (12/3/20)</p> <p>Notice 2020-82, Implementation of the CARES Act Extended January 1, 2021 Due Date for Contributions to Defined Benefit Plans PDF (11/16/20)</p>	<p>AICPA press release on Treasury and Federal Reserve Must Create New Lending Facility to Help Small Business, Says Coalition of 21 Leading Retail, Manufacturing and Business Associations (7/1/20)</p> <p>New AICPA Accounting Guidance Helps PPP Lenders Make Appropriate Financial Reporting Decisions (6/30/20)</p> <p>AICPA Applauds “Calculate PPP Forgiveness Act of 2020” As A Critical, Positive Step for Small Business Recovery (6/20/20)</p> <p>AICPA Requests Additional Guidance and Relief for Limitations on Excess Business Losses of Noncorporate Taxpayers (6/23/20)</p> <p>AICPA letter to IRS and Treasury on Request for Additional Guidance and Relief Regarding Section 461(l) – Limitations on Excess Business Losses of Noncorporate Taxpayers (6/22/20)</p> <p>AICPA Calls on IRS to Issue Implementation Guidance on IRAs and Trust Issues (6/19/20)</p> <p>AICPA letter to IRS and Treasury on Implementation Guidance Needed on Individual Retirement Account (IRA) and Trust Issues (6/16/20)</p> <p>AICPA Urges Congress to Pass Remote and Mobile Worker Relief Act (6/18/20)</p> <p>AICPA letter to Congress supporting S. 3995, Remote and Mobile Worker Relief Act of 2020 (6/18/20)</p> <p>SBA PPP info</p> <p>SBA Paycheck Protection Program Loan Report Round 2 (6/1/2020)</p>

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	<p>urge increased security measures as fraudsters exploit COVID-19 concerns</p> <p>IR-2020-257, Nov. 21 deadline nears to register online for Economic Impact Payment; Some people can claim special credit next tax filing season</p> <p>IR-2020-256, Get Ready for Taxes: Get ready now to file 2020 federal income tax returns</p> <p>IR-2020-255, IRS Criminal Investigation releases Fiscal Year 2020 Annual Report; identifies \$2.3 billion in tax fraud</p> <p>IR-2020-253, IRS reminder to non-filers: Nov. 10 is 'National EIP Registration Day; Community partners can help people sign up for Economic Impact Payment</p> <p>IR-2020-250, Many college students may still qualify for an Economic Impact Payment; review the guidelines and register by Nov. 21 at IRS.gov</p> <p>IR-2020-249, Security Summit partners warn taxpayers of new COVID-related text scam</p> <p>IR-2020-248, IRS makes it easier to set up payment agreements; offers other relief to taxpayers struggling with tax debts (11/2/20)</p> <p>Revenue Procedure 2020-49 provides temporary guidance regarding the public approval requirement under § 147(f) of the Internal Revenue Code for tax-exempt qualified private activity bonds. (11/4/20)</p> <p>IR-2020-248, IRS makes it easier to set up payment agreements; offers</p>	<p>IR-2020-272, Get Ready for Taxes: What's new and what to consider when filing in 2021</p> <p>IR-2020-271, National Tax Security Awareness Week, Day 5: Security Summit alerts tax professionals to potential telework scams during COVID-19, urges all practitioners to use multi-factor authentication</p> <p>IR-2020-264, Special \$300 tax deduction helps most people give to charity this year – even if they don't itemize</p> <p>IR-2020-260, Register by Nov. 21 to get an Economic Impact Payment; same deadline for federal beneficiaries to get missed \$500 per child payments</p> <p>IR-2020-259, Security Summit partners announce National Tax Security Awareness Week dates; urge increased security measures as fraudsters exploit COVID-19 concerns</p> <p>IR-2020-257, Nov. 21 deadline nears to register online for Economic Impact Payment; Some people can claim special credit next tax filing season</p> <p>IR-2020-256, Get Ready for Taxes: Get ready now to file 2020 federal income tax returns</p> <p>IR-2020-255, IRS Criminal Investigation releases Fiscal Year 2020 Annual Report; identifies \$2.3 billion in tax fraud</p> <p>IR-2020-253, IRS reminder to non-filers: Nov. 10 is 'National EIP Registration Day; Community partners can help people sign up for Economic Impact Payment</p> <p>IR-2020-250, Many college students may still qualify for an Economic Impact Payment; review the guidelines and register by Nov. 21 at IRS.gov</p> <p>IR-2020-249, Security Summit partners warn taxpayers of new COVID-related text scam</p> <p>IR-2020-248, IRS makes it easier to set up payment agreements; offers other relief to taxpayers struggling with tax debts (11/2/20)</p> <p>Update on \$500 per child payments for federal beneficiaries (10/23/20)</p> <p>Taxpayers can now fax Form 8918, Material Advisor Disclosure Statement (10/23/20)</p> <p>Taxpayers can fax the separate copy of Form 8886, Reportable Transaction Disclosure Statement with the Office of Tax Shelter Analysis (10/13/20)</p> <p>IR-2020-229, IRS extends Economic Impact Payment deadline to Nov. 21 to help non-filers (10/5/20)</p>	<p>Treasury Paycheck Protection Program (PPP) FAQs (5/27/20 updated, 5/19/20 updated, 5/13/20 updated, 5/6/20 updated, 5/5/20 updated, 5/4/20 updated, 4/28/20 updated 37 FAQs, 4/26/20 updated, 4/23/20 updated, 4/8/20 updated, 4/6/20 originally posted)</p> <p>SBA Interim Final Rule on Loan Forgiveness (originally posted 5/22/2020)</p> <p>SBA Interim Final Rule on SBA Loan Review Procedures and Related Borrower and Lender Responsibilities (originally posted 5/22/2020)</p> <p>SBA Interim Final Rule on Second Extension of Limited Safe Harbor with Respect to Certification Concerning Need for PPP Loan and Lender Reporting (originally posted 5/20/2020)</p> <p>Summary on House Heroes bill (5/18/20)</p> <p>AICPA revised loan forgiveness calculator (5/18/20)</p> <p>Forbes Toni Nitti Article on SBA PPP loan forgiveness application “SBA Releases Paycheck Protection Program Loan Forgiveness Application: A Deep Dive” and Ed Zollars blog post “PPP Loan Forgiveness Application and Instructions Released by SBA” and article “First Look at Applying for PPP Loan Forgiveness” (5/16/20)</p> <p>SBA Paycheck Protection Program (PPP) Loan Forgiveness Application and Instructions for Borrowers (fill-in form) (OMB control number 3245-0407 (expiration date 10/31/2020) SBA Form 3508 and press release number 20-41 (5/15/20)</p> <p>JCT revenue estimate of HEROES (5/15/20)</p>

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	<p>other relief to taxpayers struggling with tax debts (11/2/20)</p> <p>Update on \$500 per child payments for federal beneficiaries (10/23/20)</p> <p>Taxpayers can now fax Form 8918, Material Advisor Disclosure Statement (10/23/20)</p> <p>Taxpayers can fax the separate copy of Form 8886, Reportable Transaction Disclosure Statement with the Office of Tax Shelter Analysis (10/13/20)</p> <p>IR-2020-229, IRS extends Economic Impact Payment deadline to Nov. 21 to help non-filers (10/5/20)</p> <p>Taxpayers can fax the separate copy of Form 8886, Reportable Transaction Disclosure Statement with the Office of Tax Shelter Analysis (10/8/20)</p> <p>Announcement 2020-12 provides that lenders who make PPP loans that are later forgiven under the CARES Act should not file information returns or furnish payee statements to report the forgiveness. (9/22/20)</p> <p>COVID Tax Tip 2020-116 E-signatures temporarily allowed on some tax forms (9/10/20)</p> <p>IR-2020-214, IRS releases state-by-state breakdown of nearly 9 million non-filers who will be mailed letters about Economic Impact Payments (9/17/20)</p>	<p>Taxpayers can fax the separate copy of Form 8886, Reportable Transaction Disclosure Statement with the Office of Tax Shelter Analysis (10/8/20)</p> <p>Announcement 2020-12 provides that lenders who make PPP loans that are later forgiven under the CARES Act should not file information returns or furnish payee statements to report the forgiveness. (9/22/20)</p> <p>COVID Tax Tip 2020-116 E-signatures temporarily allowed on some tax forms Updated September 10, 2020: (9/10/20) “Added Forms 706, 706-NA, 709, 1120-ND, 3115, 3520, and 3520-A. Taxpayers are encouraged to e-file forms this year, whenever possible, because of COVID-19. To protect the health of taxpayers and tax professionals, the IRS is temporarily allowing the use of digital signatures on some tax forms that can’t be filed electronically. This will help reduce in-person contact and lessen the risk to taxpayers and tax professionals during the COVID-19 pandemic. It will also allow people to work remotely and file forms on time. Here is a list of additional forms that can be submitted with digital signatures, if they’re mailed by Thursday, December 31, 2020.</p> <ul style="list-style-type: none"> • Form 706, U.S. Estate (and Generation-Skipping Transfer) Tax Return • Form 706-NA, U.S. Estate (and Generation-Skipping Transfer) Tax Return • Form 709, U.S. Gift (and Generation-Skipping Transfer) Tax Return • Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons • Form 3115, Application for Change in Accounting Method • Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts • Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner • Form 3115, Application for Change in Accounting Method • Form 8832, Entity Classification Election • Form 8802, Application for U.S. Residency Certification • Form 1066, U.S. Income Tax Return for Real Estate Mortgage Investment Conduit • Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies • Form 1120-C, U.S. Income Tax Return for Cooperative Associations 	<p>AICPA Press Release on AICPA Offers Loan Forgiveness Calculator for Paycheck Protection Program (PPP) - Template Shared with Treasury and SBA to Help Resolve Outstanding Issues in Process (5/14/20)</p> <p>AICPA PPP loan forgiveness services matrix (5/6/20)</p> <p>SBA Interim final rule - Docket Number SBA-2020-2028 RIN 3245-AH42 Business Loan Program Temporary Changes; Paycheck Protection Program – Loan Increases (5/13/20)</p> <p>US Congress – House Democratic proposed legislation phase 4 – bill text (H.R. 6800) – “Health and Economic Recovery Omnibus Emergency Solutions Act” or the “HEROES Act” and Title-by-Title Summary and One pager (5/12/20)</p> <p>Committee on Small Business – Fact Sheet on Heroes Act introduced and Section Summary on Heroes Act and COVID-19 webpage (5/12/20)</p> <p>Summary highlights on Heroes bill (5/14/20)</p> <p>Summary on PPP certifications and new safe harbor (5/13/20)</p> <p>Tax Policy Center – Tax Policy in the COVID-19 Economy – blogs (5/12/20)</p> <p>SBA Interim Final Rule - Docket Number SBA-2020-0026 RIN 3245-AH41 Business Loan Program Temporary Changes; Paycheck Protection Program – Requirements – Extension of Limited Safe Harbor with Respect to Certification Concerning Need for PPP Loan Request (5/8/20)</p>

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	<p>IR-2020-213, IRS reminds taxpayers who filed an extension that the Oct. 15 due date approaches (9/16/20)</p> <p>IR-2020-212, IRS reminds taxpayers and practitioners of expedited letter ruling procedures (9/16/20)</p> <p>IRS Statement on Economic Impact Payments by state (as of Aug. 28, 2020) (8/28/20)</p> <p>IR-2020-206, IRS adds six more forms to list that can be signed digitally; 16 now available (9/10/20)</p> <p>IR-2020-203, IRS to mail special letter to estimated 9 million non-filers, urging them to claim Economic Impact Payment by Oct. 15 at IRS.gov (9/8/20)</p> <p>IR-2020-195, Guidance issued to implement Presidential Memorandum deferring certain employee Social Security tax withholding and IRS Notice 2020-65 Relief with Respect to Employment Tax Deadlines Applicable to Employers Affected by the Ongoing Coronavirus (COVID-19) Disease 2019 Pandemic (8/28/20)</p> <p>IR-2020-194, IRS approves temporary use of e-signatures for certain forms (8/28/20)</p> <p>IRS memorandum for all services and enforcement employees from Sunita Lough on Temporary Deviation from Handwritten Signature Requirement for Limited List of Tax Forms (8/27/20)</p>	<ul style="list-style-type: none"> • Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts • Form 1120-L, U.S. Life Insurance Company Income Tax Return • Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return • Form 8453 series, Form 8878 series, and Form 8879 series regarding IRS e-file Signature Authorization forms <p>There's no specific digital signature product tax professionals are required to use to e-file these forms.” (9/10/20)</p> <p>IR-2020-214, IRS releases state-by-state breakdown of nearly 9 million non-filers who will be mailed letters about Economic Impact Payments (9/17/20)</p> <p>IR-2020-213, IRS reminds taxpayers who filed an extension that the Oct. 15 due date approaches (9/16/20)</p> <p>IR-2020-212, IRS reminds taxpayers and practitioners of expedited letter ruling procedures (9/16/20)</p> <p>Notice 2020-66, Guidance regarding the premium tax credit and Medicaid coverage of COVID-19 testing and diagnostic services (9/9/20)</p> <p>Notice 2020-65, Relief with Respect to Employment Tax Deadlines Applicable to Employers Affected by the Ongoing Coronavirus (COVID-19) Disease 2019 Pandemic (8/28/20)</p> <p>IRS Statement on Economic Impact Payments by state (as of Aug. 28, 2020) (8/28/20)</p> <p>IR-2020-206, IRS adds six more forms to list that can be signed digitally; 16 now available (9/10/20)</p> <p>IR-2020-203, IRS to mail special letter to estimated 9 million non-filers, urging them to claim Economic Impact Payment by Oct. 15 at IRS.gov (9/8/20)</p> <p>IR-2020-195, Guidance issued to implement Presidential Memorandum deferring certain employee Social Security tax withholding and IRS Notice 2020-65 Relief with Respect to Employment Tax Deadlines Applicable to Employers Affected by the Ongoing Coronavirus (COVID-19) Disease 2019 Pandemic (8/28/20)</p>	<p>SBA Inspector General (IG) Flash Report on Implementation of the Paycheck Protection Program (PPP) (5/8/20)</p> <p>TXCPA letter on PPP loan expenses deductibility (5/7/20)</p> <p>AICPA letter to Congress on deductibility of PPP expenses (5/6/20)</p> <p>IRS Shuts Kansas City Campus Again After Worker Gets Covid-19 (5/4/20, Bloomberg Tax article)</p> <p>Article on PPP Loan Good Faith Certification: Now What?</p> <p>Chart of Comparison: Employer Options for Covid-19 Relief (5/4/20)</p> <p>SBA Interim Final Rule, Docket Number SBA-2020-0023, RIN 3245-AH39, Business Loan Program Temporary Changes; Paycheck Protection Program – Requirements – Corporate Groups and Non-Bank and Non-Insured Depository Institution Lenders (4/30/20)</p> <p>SBA Form 1502 and Instructions (4/29/20)</p> <p>Treasury wants stimulus payments to dead people repaid (article in Politico) (4/28/20)</p> <p>Treasury Statements on CARES</p> <p>Treasury and SBA joint statement on the Review Procedure for Paycheck Protection Program Loans (4/28/20)</p> <p>PPP Disbursement Guidelines (4/28/20)</p> <p>AICPA letter to Treasury and Fed on short-term lending (4/27/20)</p>

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	<p>IR-2020-192, IRS: 50,000 spouses to get catch-up Economic Impact Payments (8/25/20)</p> <p>Notice 2020-62, Modifies the two safe harbor explanations in Notice 2018-74, 2018-40 I.R.B. 529, that may be used to satisfy the requirement under § 402(f) of the Internal Revenue Code (Code) that certain information be provided to recipients of eligible rollover distributions (8/6/20)</p> <p>Notice 2020-61, Provides guidance regarding the special rules relating to single-employer defined benefit pension plans under § 3608 of the CARES Act (8/6/20)</p> <p>IRS statement on failure to deposit penalties on some employers claiming new tax credits (8/21/20)</p> <p>IRS statement on IRS temporarily stops mailing notices to taxpayers with balances due (8/21/20)</p> <p>COVID Tax Tip 2020-117, People should have tax withheld from unemployment now to avoid a tax-time surprise (9/10/20)</p> <p>COVID Tax Tip 2020-116, E-signatures temporarily allowed on some tax forms (9/10/20)</p> <p>COVID Tax Tip 2020-113, Federal benefit recipients with children have more time to get the \$500 Economic Impact Payment (9/2/20)</p>	<p>IR-2020-194, IRS approves temporary use of e-signatures for certain forms (8/28/20) and IRS memorandum for all services and enforcement employees from Sunita Lough on Temporary Deviation from Handwritten Signature Requirement for Limited List of Tax Forms (8/27/20)</p> <p>The IRS announced today that it will temporarily accept electronic or digital signatures for certain forms that currently require a handwritten signature, provided they are mailed by or on December 31, 2020. This exception only applies to the forms specified below, which cannot be filed electronically.</p> <p>The IRS said it is taking this action “to protect the health of taxpayers and tax professionals” during the COVID-19 pandemic. The IRS said no specific technology is required to create the electronic or digital signatures.</p> <p>The list of forms on which e-signatures may be used includes the following:</p> <ul style="list-style-type: none"> • E-file signature authorization forms (i.e., Form 8453-series, Form 8878-series and Form 8879-series) • "Specialty" 1120-series forms (i.e., Forms 1120-REIT, 1120-RIC, 1120-C, 1120-L and 1120-PC) • Form 1066, <i>U.S. Income Tax Return for Real Estate Mortgage Investment Conduit</i> • Form 8832, <i>Entity Classification Election</i> • Form 8802, <i>Application for U.S. Residency Certification</i> • Form 3115, <i>Application for Change in Accounting Method</i>” (8/28/20) <p>IR-2020-192, IRS: 50,000 spouses to get catch-up Economic Impact Payments (8/25/20)</p> <p>Notice 2020-62, Modifies the two safe harbor explanations in Notice 2018-74, 2018-40 I.R.B. 529, that may be used to satisfy the requirement under § 402(f) of the Internal Revenue Code (Code) that certain information be provided to recipients of eligible rollover distributions (8/6/20)</p> <p>Notice 2020-61, Provides guidance regarding the special rules relating to single-employer defined benefit pension plans under § 3608 of the CARES Act (8/6/20)</p> <p>IRS statement on failure to deposit penalties on some employers claiming new tax credits (8/21/20)</p>	<p>Treasury, IRS Announce Significant Enhancements and Updates to Get My Payment App (4/26/20)</p> <p>Treasury Department - PAYCHECK PROTECTION PROGRAM - HOW TO CALCULATE MAXIMUM LOAN AMOUNTS – BY BUSINESS TYPE (4/24/20)</p> <p>SBA Report on the PPP (4/17/20) Approvals through noon 4/16/20: 1.66 million loans issued totaling \$343B.</p> <p>SBA Procedural Notice 5000-20020 on Implementation of Section 1112 of the CARES Act, Subsidy for Certain Loan Payments, for the 7(a) and 504 Loan Programs (4/16/20)</p> <p>AICPA Press Release on AICPA Urges Additional Funding for Paycheck Protection Program (4/16/20)</p> <p>SBA Statement on Website about unable to accept new application for PPP (4/16/20)</p> <p>“The SBA is currently unable to accept new applications for the Paycheck Protection Program based on available appropriations funding. Similarly, we are unable to enroll new PPP lenders at this time.”</p> <p>Forbes article - Ten Things We Need To Know About Paycheck Protection Program (PPP) Loan Forgiveness (4/15/20)</p> <p>BloombergTax Webinar Presentation on Latest Coronavirus Impact on Payroll (4/14/20)</p> <p>AICPA Recommendations - PPP Application Documents for Lenders (4/10/20)</p> <p>Summaries of expanded extended filing and payment to 7/15 in IRS Notice 2020-23:</p>

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	<p>COVID Tax Tip 2020-111, Millions of taxpayers receive a tax refund interest payment (8/31/20)</p> <p>COVID Tax Tip 2020-107, Deadline to file and pay heavy highway vehicle use tax is Aug. 31 (8/24/20)</p> <p>COVID Tax Tip 2020-101, Using the Tax Withholding Estimator will help taxpayers avoid surprises next year (8/12/20)</p> <p>COVID Tax Tip 2020-97, Dirty Dozen part 2: Thieves are constantly coming up with ways to scam taxpayers (8/5/20)</p> <p>COVID Tax Tip 2020-96, Dirty Dozen part 1: Taxpayers should be on the lookout for these scams (8/4/20)</p> <p>IR-2020-187, IRS: Deadline to return distributions to retirement accounts is Aug. 31 (8/24/20)</p> <p>IR-2020-185, IRS: Unemployment compensation is taxable; have tax withheld now and avoid a tax-time surprise (8/19/20)</p> <p>IR-2020-180, IRS takes new steps to ensure people with children receive \$500 Economic Impact Payments (8/14/20)</p> <p>Notice 2020-55 provides expanded disaster relief, in the form of a postponement until October 31, 2020 for taxpayers who owe a federal excise tax for sales of sport</p>	<p>IRS statement on IRS temporarily stops mailing notices to taxpayers with balances due (8/21/20)</p> <p>COVID Tax Tip 2020-117, People should have tax withheld from unemployment now to avoid a tax-time surprise (9/10/20)</p> <p>COVID Tax Tip 2020-116, E-signatures temporarily allowed on some tax forms (9/10/20)</p> <p>COVID Tax Tip 2020-113, Federal benefit recipients with children have more time to get the \$500 Economic Impact Payment (9/2/20)</p> <p>COVID Tax Tip 2020-111, Millions of taxpayers receive a tax refund interest payment (8/31/20)</p> <p>COVID Tax Tip 2020-107, Deadline to file and pay heavy highway vehicle use tax is Aug. 31 (8/24/20)</p> <p>COVID Tax Tip 2020-101, Using the Tax Withholding Estimator will help taxpayers avoid surprises next year (8/12/20)</p> <p>COVID Tax Tip 2020-97, Dirty Dozen part 2: Thieves are constantly coming up with ways to scam taxpayers (8/5/20)</p> <p>COVID Tax Tip 2020-96, Dirty Dozen part 1: Taxpayers should be on the lookout for these scams (8/4/20)</p> <p>IR-2020-187, IRS: Deadline to return distributions to retirement accounts is Aug. 31 (8/24/20)</p> <p>IR-2020-185, IRS: Unemployment compensation is taxable; have tax withheld now and avoid a tax-time surprise (8/19/20)</p> <p>IR-2020-180, IRS takes new steps to ensure people with children receive \$500 Economic Impact Payments (8/14/20)</p> <p>Notice 2020-55 provides expanded disaster relief, in the form of a postponement until October 31, 2020, of certain Federal excise tax filing and payment deadlines, and associated interest, penalties, and additions to tax, for taxpayers who owe a federal excise tax for sales of sport fishing or archery equipment for the first quarter of 2020. (8/7/20)</p> <p>Leave Sharing Plans Frequently Asked Questions (8/3/20)</p>	<ul style="list-style-type: none"> - Overview of relief provided by Notice 2020-23 - Additional filing and payment relief - individuals, estates and trusts - IRS provides additional relief for S corporations and partnerships - IRS extends deadlines for exempt organizations - IRS extends the deadlines for certain tax credit filings - IRS extends certain excise filing deadlines for specified taxpayers - IRS extends the timeline to invest in Qualified Opportunity Funds - IRS extends time to file documents for accounting methods and periods <hr/> <p>AICPA Press Release with Thanks Congressional Caucus on CPAs and Accountants for Calling for Consistency in PPP Loan Application Documents (4/9/20)</p> <hr/> <p>AICPA Press Release that Commends Treasury and IRS for Issuing Broad Tax Relief in Light of COVID-19 (4/9/20)</p> <p>(See more AICPA tax policy and advocacy efforts here.)</p> <hr/> <p>IRS IR-2020-68 (4/9/20) IRS urges taxpayers to use electronic options; outlines online assistance – PPS closed</p> <p>COVID-19 Response Guide and COVID-19 Cash Flow & Tax Relief Flowchart (p. 15 of 21) (4/9/20)</p>

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	<p>fishing or archery equipment for the first quarter of 2020. (8/7/20)</p> <p>Leave Sharing Plans Frequently Asked Questions (8/3/20)</p> <p>TD 9904, Temporary Regulation, Recapture of Excess Employment Tax Credits under the Families First Act and the CARES Act (7/29/20)</p> <p>Temporary procedure to fax automatic consent Forms 3115 due to COVID-19 (7/29/20)</p> <p>NPRM-REG-111879-20, Recapture of Excess Employment Tax Credits under the Families First Act and the CARES Act (7/29/20)</p> <p>REG-125716-18, Temporary Regulation, Carryback of Consolidated Net Operating Losses (7/8/20)</p> <p>REG-123027-19 Section 42, Low-Income Housing Credit Compliance-Monitoring Regulations</p> <p>Notice 2020-58, Provides temporary relief from certain requirements under § 47 of the Internal Revenue Code in response to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic (7/30/20)</p> <p>IR-2020-173, IRS grants additional relief for rehabilitation credit deadlines (7/30/20)</p>	<p>TD 9904, Temporary Regulation, Recapture of Excess Employment Tax Credits under the Families First Act and the CARES Act (7/29/20)</p> <p>Temporary procedure to fax automatic consent Forms 3115 due to COVID-19 (7/29/20)</p> <p>NPRM-REG-111879-20, Recapture of Excess Employment Tax Credits under the Families First Act and the CARES Act (7/29/20)</p> <p>REG-125716-18, Temporary Regulation, Carryback of Consolidated Net Operating Losses (7/8/20)</p> <p>REG-123027-19 Section 42, Low-Income Housing Credit Compliance-Monitoring Regulations</p> <p>Notice 2020-58, Provides temporary relief from certain requirements under § 47 of the Internal Revenue Code in response to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic (7/30/20)</p> <p>IR-2020-173, IRS grants additional relief for rehabilitation credit deadlines (7/30/20)</p> <p>IR-2020-172, IRS: New law provides relief for eligible taxpayers who need funds from IRAs and other retirement plans (7/29/20)</p> <p>IR-2020-169, IRS provides guidance on recapturing excess employment tax credits (7/27/20)</p> <p>IR-2020-162, IRS: Seniors, retirees not required to take distributions from retirement accounts this year under new law (7/17/20)</p> <p>FS-2020-10, IRS payment options (7/9/20)</p> <p>Notice 2020-57, Update for Weighted Average Interest Rates, Yield Curves, and Segment Rates (7/16/20)</p> <p>Notice 2020-56, Additional Relief with Respect to Deadlines under Section 501(r)(3) Applicable to Hospital Organizations Affected by the Ongoing Coronavirus Disease 2019 Pandemic (7/14/20)</p> <p>Notice 2020-54, Guidance on Reporting Qualified Sick Leave Wages and Qualified Family Leave Wages Paid Pursuant to the Families First Coronavirus Response Act (7/8/20)</p>	<p>AICPA Tax Filing FAQs from AICPA Tax Policy and Advocacy group and Journal of Accountancy article on it (4/7/20)</p> <p>AICPA list of recommended documents and direction on key calculations for PPP loan applicants – shared recommendations with Congress (4/6/20)</p> <p>AICPA Press Release on AICPA Letter to Mnuchin: "...it's impractical, if not impossible, for taxpayers and their advisors to continue business as usual..." (4/7/20)</p> <p>AICPA Press Release on AICPA Applauds Additional Clarity in Treasury FAQ on Paycheck Protection Program (4/7/20)</p> <p>AICPA Press Release on AICPA Recommends Lender Documents and Key Calculations to Use in PPP Applications (4/6/20)</p> <p>AICPA Press Release on AICPA Offers Resources for CPA Firms Helping Small Businesses Access Paycheck Protection Program (4/6/20)</p> <p>AICPA Press Release on AICPA Coalition Recommends PPP Applicants Use Gross Payroll Approach in Calculations (4/4/20)</p> <p>AICPA Press Release on AICPA Calls on Accounting Profession to Support Rollout of Small Business Relief Program (4/3/20)</p> <p>IRS Installment Agreement Direct Debit Frequently Asked Questions (4/3/20)</p> <p>AICPA Release on ethical implications to consider for COVID-19 PPP loan applications (4/3/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>IR-2020-173, IRS grants additional relief for rehabilitation credit deadlines (7/30/20)</p> <p>IR-2020-172, IRS: New law provides relief for eligible taxpayers who need funds from IRAs and other retirement plans (7/29/20)</p> <p>IR-2020-169, IRS provides guidance on recapturing excess employment tax credits (7/27/20)</p> <p>IR-2020-162, IRS: Seniors, retirees not required to take distributions from retirement accounts this year under new law (7/17/20)</p> <p>FS-2020-10, IRS payment options (7/9/20)</p> <p>Notice 2020-57, Update for Weighted Average Interest Rates, Yield Curves, and Segment Rates (7/16/20)</p> <p>Notice 2020-56, Additional Relief with Respect to Deadlines under Section 501(r)(3) Applicable to Hospital Organizations Affected by the Ongoing Coronavirus Disease 2019 Pandemic (7/14/20)</p> <p>Notice 2020-54, Guidance on Reporting Qualified Sick Leave Wages and Qualified Family Leave Wages Paid Pursuant to the Families First Coronavirus Response Act (7/8/20)</p> <p>Notice 2020-53, Temporary relief from certain requirements for qualified low-income housing</p>	<p>Notice 2020-53, Temporary relief from certain requirements for qualified low-income housing projects and for qualified residential rental projects (7/10/20)</p> <p>Notice 2020-52, COVID-19 Relief and Other Guidance on Mid-Year Reductions or Suspensions of Contributions to Safe Harbor § 401(k) and § 401(m) Plans (6/23/20)</p> <p>Notice 2020-50, Guidance for Coronavirus-Related Distributions and Loans from Retirement Plans Under the CARES Act (6/19/20)</p> <p>Notice 2020-48, Relief for Taxpayers Affected by Ongoing Coronavirus Disease Pandemic, Related to Sport Fishing Equipment and Bows and Arrows Excise Tax Filing and Payment Deadlines (6/22/20)</p> <p>CARES Act Coronavirus Relief Fund frequently asked questions (7/6/20)</p> <p>Frequently Asked Questions about Taxation of Provider Relief Payments (7/6/20)</p> <p>IRS Statement on Economic Impact Payments by state (6/30/20 updated, originally 6/26/20)</p> <p>IRS Statement on Taxpayer Assistance Centers (6/26/20)</p> <p>Starting Monday, June 29, 2020, the IRS will begin opening its Taxpayer Assistance Centers (TACs) to the public in phases. To ensure the safety of the public and employees, people seeking in-person assistance at a TAC will need to call 844-545-5640 to make an appointment. Appointments will be available if people need assistance for authentication of identity and document validation related to tax return filing or application for an Individual Taxpayer Identification Number; Sailing Clearances required for foreign travel by resident and non-resident aliens leaving the United States; assistance with Economic Impact Payment Issues; and cash payments.</p> <p>For an up-to-date listing of TAC locations as they are opened, go to Contact Your Local IRS Office.</p> <p>If tax forms and publications are needed, the fastest and easiest way to get them is through IRS.gov. Most tax forms, instructions and publications needed can be downloaded from Forms, Instructions & Publications. After July 19, orders may be placed online at Order Forms & Publications. Taxpayers without access to the internet can call 800-829-3676 to request forms by mail.</p>	<p>AICPA Press Release - AICPA Says Current Tax Filing and Payment Extensions Are Not Enough, IRS Must Act Quickly (4/2/20)</p> <p>SBA Guidance – Proposed Regulations – Interim Final Rule on Business Loan Program Temporary Changes; Paycheck Protection Program – Additional Eligibility Criteria and Requirements for Certain Pledges of Loans (PPP) (4/13/20)</p> <p>SBA Guidance – Proposed Regulations – Final Interim Rule on Business Loan Program and Paycheck Protection Program (PPP) – (4/2/20)</p> <p>CNN update on IRS release of stimulus checks (4/2/20)</p> <p>Payments via direct deposit are to begin the week of 4/13 per a briefing the IRS gave to House Ways and Means.</p> <p>Paper checks to start on May 4. IRS says it is capable of issuing 5 million checks a week and will prioritize lower income recipients first.</p> <p>Could take up to 20 weeks to issue all of the paper checks.</p> <p>DOL Temporary Regulations on Paid Leave under the Families First Coronavirus Response Act (4/1/20 – 124 pages)</p> <p>Department of Treasury Paycheck Protection Program application and accompanying borrower guide and website supplemental information (3/31/20)</p> <p>AICPA Press Release on AICPA Urges Treasury, IRS to Act Immediately to Provide Broader Tax Filing and Payment Relief (3/27/20)</p> <p>AICPA letter to Treasury on essential services (3/26/20)</p>

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	<p>projects and for qualified residential rental projects (7/10/20)</p> <p>Notice 2020-52, COVID-19 Relief and Other Guidance on Mid-Year Reductions or Suspensions of Contributions to Safe Harbor § 401(k) and § 401(m) Plans (6/23/20)</p> <p>Notice 2020-50, Guidance for Coronavirus-Related Distributions and Loans from Retirement Plans Under the CARES Act (6/19/20)</p> <p>Notice 2020-48, Relief for Taxpayers Affected by Ongoing Coronavirus Disease Pandemic, Related to Sport Fishing Equipment and Bows and Arrows Excise Tax Filing and Payment Deadlines (6/22/20)</p> <p>CARES Act Coronavirus Relief Fund frequently asked questions (7/6/20)</p> <p>Frequently Asked Questions about Taxation of Provider Relief Payments (7/6/20)</p> <p>IRS Statement on Economic Impact Payments by state (6/26/20)</p> <p>IRS Statement on Taxpayer Assistance Centers (6/26/20)</p> <p>IRS statement on interest payments (6/24/20)</p> <p>IR-2020-158, IRS is sending letters to those experiencing a delay with advance payment of employer credits (7/15/20)</p>	<p>IRS live phone assistance is still limited at this time. For Economic Impact Payment questions, call 800-919-9835. For other issues, please visit Let Us Help You to find the phone number for the office best equipped to address your specific concerns.</p> <p>As a reminder, IRS.gov offers numerous online options for tax help that can save time and effort. Services include:</p> <ul style="list-style-type: none"> • Where's My Refund?, check your refund status and estimated delivery date • Free File, use free tax software offered through IRS partners to allow you to file your taxes online • Get Transcript, view a transcript online and print it • Direct Pay, make tax payments or estimated tax payments directly debited from your checking or savings account • Electronic Federal Tax Payment System, individuals or businesses can make all types of federal tax payments • Online Payment Agreement, set up installment payments to pay taxes you owe • Where's My Amended Return, track the status of your amended return • Answers to tax law questions, get answers many tax questions • About Your IRS Notice or Letter, get additional information about your letter or notice • All IRS Forms and Publications, find and download current tax forms, instructions and publications” (6/26/20) <p>IRS statement on interest payments (6/24/20)</p> <p>Interest on individual 2019 refunds reflected on returns filed by July 15, 2020 will generally be paid from April 15, 2020 until the date of the refund. Interest payments may be received separately from the refund. By law, the interest rate on both overpayment and underpayment of tax is adjusted quarterly. The interest rate for the second quarter, ending on June 30, 2020, is 5% per year, compounded daily. The interest rate for the third quarter, ending September 30, 2020, is 3% per year, compounded daily.</p> <p>IR-2020-158, IRS is sending letters to those experiencing a delay with advance payment of employer credits (7/15/20)</p> <p>IR-2020-156, IRS provides additional relief for tax-exempt hospitals: Deadline for completing certain needs assessment requirements moved to Dec. 31 (7/14/20)</p> <p>IR-2020-154, IRS reminder: File and pay 2019 business taxes by July 15; 2020 estimated tax also due (7/14/20)</p> <p>IR-2020-153, IRS reminder: Taxpayers can get an extension to Oct. 15 to file taxes (7/14/20)</p>	<p>AICPA Comment Letter to Treasury and IRS on Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic (3/26/20)</p> <p>AICPA Press Release on AICPA Says Senate’s \$2 Trillion Economic Stimulus Bill is Great Step for Small Businesses and Employees (3/26/20)</p> <p>AICPA part of ASAE coalition letter calling for section 501(c)(6) organizations to be included in PPP or similar programs (4/2/20)</p> <p>AICPA part of Chamber Coalition Letter of Emergency Assistance for Non-Profits (3/25/20)</p> <p>AICPA Press Release on AICPA Calls on Treasury, IRS to Provide Extensive Relief to Taxpayers (3/25/20)</p> <p>IRS Coronavirus Tax Relief Webpage (3/26/20)</p> <p>SBA – (Economic Injury) Disaster Loan Assistance (EIDL) link to SBA website (3/31/20)</p> <p>(OMB Control #3247-0406, Expiration Date: 09/30/2020) (Note: It currently appears that this program is accepting applications from section 501(c)(3) and 501(c)(6) organizations.)</p> <p>SBA Paycheck Protection Program (PPP) link to SBA website (3/31/20)</p> <p>DOL Guidance on Paid Sick Leave and Expanded FMLA under the Enacted Families First Coronavirus Response Act (3/24/20)</p> <p>“...As explained by a Labor Department release (March 24, 2020), provisions in the new law will give funds to U.S. businesses with fewer than 500 employees to provide employees with paid leave, either for the employee’s own health needs or to care for family members.</p> <p>The guidance also includes:</p>

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	<p>IR-2020-156, IRS provides additional relief for tax-exempt hospitals: Deadline for completing certain needs assessment requirements moved to Dec. 31 (7/14/20)</p> <p>IR-2020-154, IRS reminder: File and pay 2019 business taxes by July 15; 2020 estimated tax also due (7/14/20)</p> <p>IR-2020-153, IRS reminder: Taxpayers can get an extension to Oct. 15 to file taxes (7/14/20)</p> <p>IR-2020-150, IRS gives tips on filing, paying electronically and checking refunds online; 2019 tax returns and payments due July 15 (7/13/20)</p> <p>IR-2020-148, IRS provides last-minute tips for last-minute filers (7/10/20)</p> <p>IR-2020-144, Treasury, IRS issue guidance on reporting qualified sick and family leave wages paid (7/8/20)</p> <p>IR-2020-142, Taxpayers need to resume payments by July 15 (7/8/20)</p> <p>IR-20-140, IRS reminds members of the U.S. Armed Forces of special tax breaks, helpful resources as the July 15 tax deadline approaches (7/7/20)</p>	<p>IR-2020-150, IRS gives tips on filing, paying electronically and checking refunds online; 2019 tax returns and payments due July 15 (7/13/20)</p> <p>IR-2020-148, IRS provides last-minute tips for last-minute filers (7/10/20)</p> <p>IR-2020-144, Treasury, IRS issue guidance on reporting qualified sick and family leave wages paid (7/8/20)</p> <p>IR-2020-142, Taxpayers need to resume payments by July 15 (7/8/20)</p> <p>IR-20-140, IRS reminds members of the U.S. Armed Forces of special tax breaks, helpful resources as the July 15 tax deadline approaches (7/7/20)</p> <p>IR-2020-138, Treasury Department and IRS issue guidance for consolidated groups regarding net operating losses (7/2/20)</p> <p>IR-2020-136, IRS provides tax relief for the low-income housing credit and bonds for qualified residential rental projects (7/1/20)</p> <p>IR-2020-135, IRS unclaimed refunds of \$1.5 billion waiting for tax year 2016; taxpayers face July 15 deadline (7/1/20)</p> <p>IR-2020-134, Taxpayers should file by July 15 tax deadline; automatic extension to Oct. 15 available (6/29/20)</p> <p>IR-2020-131, IRS: July 15 tax payment deadline approaching; plan on scheduling multiple payments now (6/26/20)</p> <p>IR-2020-127, IRS announces rollover relief for required minimum distributions from retirement accounts that were waived under the CARES Act (6/23/20)</p> <p>IR-2020-126, IRS extends July 15, other upcoming deadlines for tornado victims in parts of the South; provides other relief (6/23/20)</p> <p>IR-2020-124, Relief for taxpayers affected by COVID-19 who take distributions or loans from retirement plans (6/19/20)</p> <p>IR-2020-122, IRS outlines changes to health care spending available under CARES Act (6/17/20)</p> <p>IR-2020-121, IRS alert: Economic Impact Payments belong to recipient, not nursing homes or care facilities (6/16/20)</p> <p>IR-2020-120, Treasury, IRS provide tax relief to investors and businesses affected by COVID-19 in new markets tax credit transactions (6/12/20)</p> <p>Notice 2020-49 provides a CDE or QALICB with relief for certain specified time-sensitive acts that are due to be performed between April 1, 2020, and Dec. 31, 2020, in order to meet requirements under section 45D of the Internal Revenue Code and its regulations. (6/12/20)</p> <p>IRS Statement on Balance Due Notices (6/12/20)</p>	<ul style="list-style-type: none"> • Fact sheet for employees • Fact sheet for employers • Questions and answers (updated to 59 questions and answers 3/30/30)” (Update, 3/24/20) <p>DOL website: COVID-19 FAQs on employee plans’ retirement benefits, pg 7 - 11 (update 4/30/20)</p> <p>AICPA FAQs on Coronavirus and Tax Impact FAQs (3/25/20)</p> <p>AICPA Tax Snapshot – Coronavirus Individual and Small Business Impacts (3/25/20)</p> <p>AICPA Press Release on AICPA-Led Coalition Expands Support for Small Business Funding (3/24/20)</p> <p>AICPA Press Release on AICPA-led Coalition Urges Expedited Small Business Funding Via Payroll Processors (3/22/20)</p> <p>AICPA Press Release on AICPA Thanks Senator Thune and Other Congressional Members for Successful Push on April 15 Tax Filing Extension (3/20/20)</p> <p>AICPA Press Release on AICPA Thanks Department of the Treasury and IRS For April 15 Tax Filing Extension and Expresses Gratitude for Member and State CPA Society Outreach (3/20/20)</p> <p>AICPA Press Release on IRS Must Provide Immediate Tax Filing Relief, Expresses Strong Concern About Treasury Department Decisions (3/18/20)</p> <p>AICPA Press Release on Needed Immediate Filing Relief Guidance (3/13/20)</p>

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	<p>IR-2020-138, Treasury Department and IRS issue guidance for consolidated groups regarding net operating losses (7/2/20)</p> <p>IR-2020-136, IRS provides tax relief for the low-income housing credit and bonds for qualified residential rental projects (7/1/20)</p> <p>IR-2020-135, IRS unclaimed refunds of \$1.5 billion waiting for tax year 2016; taxpayers face July 15 deadline (7/1/20)</p> <p>IR-2020-134, Taxpayers should file by July 15 tax deadline; automatic extension to Oct. 15 available (6/29/20)</p> <p>IR-2020-131, IRS: July 15 tax payment deadline approaching; plan on scheduling multiple payments now (6/26/20)</p> <p>IR-2020-127, IRS announces rollover relief for required minimum distributions from retirement accounts that were waived under the CARES Act (6/23/20)</p> <p>IR-2020-126, IRS extends July 15, other upcoming deadlines for tornado victims in parts of the South; provides other relief (6/23/20)</p> <p>IR-2020-124, Relief for taxpayers affected by COVID-19 who take distributions or loans from retirement plans (6/19/20)</p>	<p>FAQs for Nonresident Alien Individuals and Foreign Businesses with Employees or Agents Impacted by COVID-19 Emergency Travel Disruptions (6/12/20)</p> <p>COVID Tax Tip 2020-86, Tax returns are due today; taxpayers who can't pay should still file today (7/15/20)</p> <p>COVID Tax Tip 2020-85, Major changes to retirement plans due to COVID-19 (7/14/20)</p> <p>COVID Tax Tip 2020-84, Have an installment agreement or payment plan? Payments should resume starting July 15 (7/13/20)</p> <p>COVID Tax Tip 2020-81, The postponed federal tax deadline applies to taxpayers living overseas (7/7/20)</p> <p>COVID Tax Tip 2020-79, Deadline for estimated tax payments postponed until Wednesday, July 15 (7/2/20)</p> <p>COVID Tax Tip 2020-77, Here are reasons people should file a 2019 tax return; Economic Impact Payment, tax credits available for some (6/30/20)</p> <p>COVID Tax Tip 2020-74, Keep Economic Impact Payment notice with other tax records (6/23/20)</p> <p>COVID Tax Tip 2020-73, Returning an Economic Impact Payment (6/18/20)</p> <p>COVID Tax Tip 2020-71, An extension to file is not an extension to pay taxes (6/16/20)</p> <p>COVID Tax Tip 2020-70, An Economic Impact Payment can come on a prepaid debit card (6/12/20)</p> <p>Notice 2020-46, Treatment of Amounts Paid to Section 170(c) Organizations under Employer Leave-Based Donation Programs to Aid Victims of the Coronavirus Disease (COVID-19) Pandemic (6/11/20)</p> <p>FAQs - Carryback of NOLs by certain exempt organizations (6/8/20)</p>	<p>AICPA release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers and Tax Practitioners? (3/13/20)</p> <p>AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20)</p> <p>FEMA News Release HQ-20-017-FactSheet (3/13/20) “COVID-19 Emergency Declaration Release date: March 13, 2020 Release Number: HQ-20-017-FactSheet</p> <p>President Directs FEMA Support Under Emergency Declaration for COVID-19 and blog and article explaining it.</p> <p>FEMA Disaster Declaration Process</p> <p>Treasury Page on Coronavirus: Resources, Updates, and What You Should Know Government response to Coronavirus page</p> <p>Democrats on the Ways and Means Committee sent IRS Commissioner Charles Rettig a letter on March 10 inquiring about a possible postponement. On March 11, a group of Senators followed with their own correspondence “urging [Rettig] to provide significant flexibility on the April 15 tax filing season deadline for individual taxpayers.”</p> <p>Small Business Roundtable and the U.S. Small Business Administration (SBA) webcast (3/27/20) archive Senate Small Business Committee Guide to the CARES Act For more information, contact covid@smallbusinessroundtable.org with any questions.”</p>

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	<p>IR-2020-122, IRS outlines changes to health care spending available under CARES Act (6/17/20)</p> <p>IR-2020-121, IRS alert: Economic Impact Payments belong to recipient, not nursing homes or care facilities (6/16/20)</p> <p>IR-2020-120, Treasury, IRS provide tax relief to investors and businesses affected by COVID-19 in new markets tax credit transactions (6/12/20)</p> <p>IRS Statement on Balance Due Notices (6/12/20)</p> <p>FAQs for Nonresident Alien Individuals and Foreign Businesses with Employees or Agents Impacted by COVID-19 Emergency Travel Disruptions (6/12/20)</p> <p>Notice 2020-49 provides a CDE or QALICB with relief for certain specified time-sensitive acts that are due to be performed between April 1, 2020, and Dec. 31, 2020, in order to meet requirements under section 45D of the Internal Revenue Code and its regulations. (6/12/20)</p> <p>Notice 2020-46, Treatment of Amounts Paid to Section 170(c) Organizations under Employer Leave-Based Donation Programs to Aid Victims of the Coronavirus Disease (COVID-19) Pandemic (6/11/20)</p> <p>FAQs - Carryback of NOLs by certain exempt organizations (6/8/20)</p>	<p>IR-2020-119, IRS provides guidance on employer leave-based donation programs that aid victims of the COVID-19 pandemic (6/11/20)</p> <p>IR-2020-118, IRS reminder: File now, choose direct deposit or schedule tax payments electronically before the July 15 deadline (6/11/20)</p> <p>IR-2020-117, IRS reminder: Deadline postponed to July 15 for those who pay estimated taxes (6/9/20)</p> <p>IR-2020-115, IRS warns against COVID-19 fraud; other financial schemes (6/8/20)</p> <p>Revenue Procedure 2020-34 grants temporary relief to arrangements that are treated as trusts under § 301.7701-4(c) which are, or have tenants who are, experiencing financial hardship as a result of COVID-19, to allow them to make certain modifications to their mortgages loans and their lease agreements, and to accept additional cash contributions without jeopardizing their tax status as grantor trusts. (6/4/20)</p> <p>IR-2020-114, IRS provides answers about Coronavirus related tax relief for Qualified Opportunity Funds and investors and Notice 2020-39 answers questions and updated Qualified Opportunity Zones faqs regarding relief from certain requirements under section 1400Z-2 of the Internal Revenue Code (Code) and the implementing regulations. (6/4/20)</p> <p>IR-2020-112 IRS Chief Counsel goes virtual with national Settlement Days; Helps dozens of taxpayers settle their Tax Court cases (6/4/20)</p> <p>IR-2020-111 159 million Economic Impact Payments processed; Low-income people and others who aren't required to file tax returns can quickly register for payment with IRS Non-Fileers tool (6/3/20)</p> <p>IR-2020-110 IRS provides relief to retirement plan participants to sign elections remotely (6/3/20)</p> <p>IRS Notice 2020-42 Temporary Relief from the Physical Presence Requirement for Spousal Consents Under Qualified Retirement Plans (6/3/20)</p> <p>IR-2020-109, IRS reminder: June 15 tax deadline postponed to July 15 for taxpayers who live and work abroad (6/2/20)</p>	<p>Enacted Legislation:</p> <p>Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020, H.R.6074, Public Law No: 116-123) (enacted 3/6/20)</p> <p>H.R. 6201, Families First Coronavirus Response Act (FFCRA) enacted 3/18/20. It provides a variety of relief although is limited in tax relief. It includes:</p> <ul style="list-style-type: none"> • expand unemployment benefits • exclude from income any “emergency leave benefits.” <p>(H.R. 6201) – enacted. It does not include the payroll tax cut the President has called for but it would provide tax cuts to employers to offset the costs of offering emergency sick leave. The package would also provide a refundable credit against self-employment tax. The credit would cover 100% of self-employed individuals’ sick-leave equivalent or 67% if they were taking care of a sick family member or child if their school was closed. It would also require insurers and federal health programs to fully cover virus testing. The new version that passed the House late on 3/16 would limit a “qualifying need” for FMLA leave to instances where an employee can’t work or telecommute because their child’s school, day care, or child care is unavailable.</p> <p>CARES Act (H.R. 748) (Stimulus bill) (P.L. 116-136)</p> <p>The Senate bill:</p> <ul style="list-style-type: none"> • Includes money for employee salaries under \$100,000; paid sick or medical leave; insurance premiums; and mortgage, rent and utility payments • Sets the funds up as a loan that is eligible for 100% forgiveness if used for the above purposes and in conjunction with guidelines related to staff retention

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	<p>Paycheck Protection Program Flexibility Act (H.R. 7010, enacted 6/5/20)</p> <p>IR-2020-117, IRS reminder: Deadline postponed to July 15 for those who pay estimated taxes (6/9/20)</p> <p>IR-2020-115, IRS warns against COVID-19 fraud; other financial schemes (6/8/20)</p> <p>COVID Tax Tip 2020-86, Tax returns are due today; taxpayers who can't pay should still file today (7/15/20)</p> <p>COVID Tax Tip 2020-85, Major changes to retirement plans due to COVID-19 (7/14/20)</p> <p>COVID Tax Tip 2020-84, Have an installment agreement or payment plan? Payments should resume starting July 15 (7/13/20)</p> <p>COVID Tax Tip 2020-81, The postponed federal tax deadline applies to taxpayers living overseas (7/7/20)</p> <p>COVID Tax Tip 2020-79, Deadline for estimated tax payments postponed until Wednesday, July 15 (7/2/20)</p> <p>COVID Tax Tip 2020-77, Here are reasons people should file a 2019 tax return; Economic Impact Payment, tax credits available for some (6/30/20)</p>	<p>IRS Notice 2020-41, Beginning of Construction for Sections 45 and 48; Extension of Continuity Safe Harbor to Address Delays Related to COVID-19 (PDF) (5/28/20)</p> <p>Notice 2020-39, Relief for Qualified Opportunity Funds and Investors Affected by Ongoing Coronavirus Disease 2019</p> <p>IRS Notice 2020-35 postpones deadlines for certain specified time-sensitive actions with respect to certain employment taxes, employee benefit plans, exempt organizations, and Coverdell education savings accounts on account of the ongoing COVID-19 pandemic. The notice also provides a temporary waiver of the requirement for a Certified Professional Employer Organization to file certain employment tax returns and their accompanying schedules electronically. (5/28/20)</p> <p>FAQs for Individuals Claiming the Medical Condition Exception in 2020 (5/27/20)</p> <p>Questions and Answers about NOL Carrybacks of C Corporations to Taxable Years in which the Alternative Minimum Tax Applies (5/27/20)</p> <p>FS-2020-09, IRS' People First Initiative provides compliance relief (6/2/20)</p> <p>FS-2020-08, Schedule and electronically pay federal taxes due by July 15 (5/28/20)</p> <p>FS-2020-07, Calculating the Economic Impact Payment (5/21/20)</p> <p>IR-2020-106, Treasury, IRS provide safe harbor for taxpayers that develop renewable energy projects (5/27/20)</p> <p>IR-2020-105, Economic Impact Payments being sent by prepaid debit cards, arrive in plain envelope; IRS.gov answers frequently asked questions (5/27/20)</p> <p>IR-2020-101, Treasury, IRS release latest state-by-state Economic Impact Payment figures for May 22, 2020 (5/22/20)</p> <p>IR-2020-99: IRS.gov helps taxpayers get tax information they need; find tools for filing, paying, checking accounts and answering questions (5/21/20)</p>	<ul style="list-style-type: none"> Provides funding for businesses or 501(c)(3) nonprofits with less than 500 employees, including sole-proprietors, independent contractors, and other self-employed individuals Waves affiliation rules for businesses in the hospitality and restaurant industries, and specifies that businesses with more than one physical location can be eligible so long as no one location employees more than 500 individuals <p>CARES Act (H.R. 748) (version BAI20215) (P.L. 116-136)</p> <p>Tax Provisions of Senate CARES Act</p> <p>The CARES Act includes only 14 tax provisions, but they are significant. The following is a bullet point summary of the tax provisions. There are more details behind the bullet points; this summary is intended to provide an overview of the provisions.</p> <p>Information provided below is based upon the section numbers in the legislation.</p> <p>2201--Recovery rebates for individuals</p> <ul style="list-style-type: none"> \$1,200 advance credit per person \$500 per qualifying child Qualifying taxpayers are under \$75,000 AGI (\$150,000 MFJ, \$112,500 for head of household) <ul style="list-style-type: none"> Phase-out based upon 5% of AGI in excess Advance payments will be based on 2019 reported income <ul style="list-style-type: none"> If 2019 has not been filed, payments will be based upon 2018 return 2020 tax returns will reconcile entitlement; if 2020 income exceeds the above AGI limits, repayments will occur

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	<p>COVID Tax Tip 2020-74, <u>Keep Economic Impact Payment notice with other tax records</u> (6/23/20)</p> <p>COVID Tax Tip 2020-73, Returning an Economic Impact Payment (6/18/20)</p> <p>COVID Tax Tip 2020-71, An extension to file is not an extension to pay taxes (6/16/20)</p> <p>COVID Tax Tip 2020-70, An Economic Impact Payment can come on a prepaid debit card (6/12/20)</p> <p>COVID Tax Tip 2020-67, Who qualifies for which new employer tax credit? (6/9/20)</p> <p>COVID Tax Tip 2020-66, Many multilingual resources are available on IRS.gov (6/4/20)</p> <p>COVID Tax Tip 2020-65, Answers to tax questions are just a few clicks away on IRS.gov (6/3/20)</p> <p>Revenue Procedure 2020-34 grants temporary relief to arrangements that are treated as trusts under § 301.7701-4(c) which are, or have tenants who are, experiencing financial hardship as a result of COVID-19, to allow them to make certain modifications to their mortgages loans and their lease agreements, and to accept additional cash contributions without jeopardizing their tax status as grantor trusts. (6/4/20)</p>	<p>COVID Tax Tip 2020-67, Who qualifies for which new employer tax credit? (6/9/20)</p> <p>COVID Tax Tip 2020-66, Many multilingual resources are available on IRS.gov (6/4/20)</p> <p>COVID Tax Tip 2020-65, Answers to tax questions are just a few clicks away on IRS.gov (6/3/20)</p> <p>COVID Tax Tip 2020-63, Employers can grant paid leave for COVID-19 (5/28/20)</p> <p>COVID Tax Tip 2020-62, Economic Impact Payment FAQs updated on IRS.gov (5/27/20)</p> <p>COVID Tax Tip 2020-61, Millions of people will get their Economic Impact Payment by prepaid debit card (5/26/20)</p> <p>COVID Tax Tip 2020-60, Here are answers to a few common questions about Economic Impact Payments (5/21/20)</p> <p>COVID Tax Tip 2020-59, Here's why some people's Economic Impact Payment is different than expected (5/20/20)</p> <p>COVID Tax Tip 2020-58, Employee retention credit available for businesses affected by COVID-19 (5/19/20)</p> <p>Treasury News Release: Treasury is Delivering Millions of Economic Impact Payments by Prepaid Debit Card (5/18/20)</p> <p>IRS Draft Schedule R to Form 941 on Allocation Schedule for Aggregate Form 941 Filers on employer payroll taxes (5/18/20)</p> <p>IRS DRAFT Form 8915B on Qualified 2017 Disaster Retirement Plan Distributions and Repayments (for CARES Act withdrawals) (3/24/20)</p> <p>IRS IR-2020-97, IRS adds phone operators to answer Economic Impact Payment questions (5/18/20)</p> <p>IRS IR-2020-96, IRS expands partner materials for Economic Impact Payments; continues sweeping effort to share details in multiple languages (5/15/20)</p> <p>IRS FS-2020-06, New credits fund employers for Coronavirus-related paid leave (5/15/20)</p>	<ul style="list-style-type: none"> ○ If no return due to lack of income, payments based upon Form SSA-1099 or RRB-1099 ● Pay back if 2020 income exceeds limits ● Payments expected to take several weeks <p>2202—Retirement funds</p> <ul style="list-style-type: none"> ● Retirement distributions for COVID-related distributions up to \$100k not subject to 72(t) penalty <ul style="list-style-type: none"> ○ COVID-related: Taxpayer or diagnosed, or a person who experiences adverse financial consequences as a result of quarantine, furlough, laid-off, work-hour reduction, unable to work due to lack of child care ● May be repaid within 3 years of distribution (i.e., treated as a rollover which meets 60-day requirement) ● Income is spread over 3 years if not repaid ● Loan from employer plans: limit increased from \$50k to \$100k ● Due date of outstanding loan in 2020 deferred one year <p>2203—Required Minimum Distributions (RMDs)</p> <ul style="list-style-type: none"> ● RMD not in effect for 2020 for current or new RMDs ● If first required distribution not made in 2019: April 1, 2020 distribution requirement waived <p>2204—Partial above the line charitable deduction</p> <ul style="list-style-type: none"> ● Above the line \$300 cash charitable deduction for 2020 (i.e., can deduct up to \$300 without itemizing deductions) <p>2205—Increase limits on charitable contributions</p> <ul style="list-style-type: none"> ● Eliminates the 60% limitation for cash donations

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	<p>IR-2020-114, IRS provides answers about Coronavirus related tax relief for Qualified Opportunity Funds and investors and Notice 2020-39 answers questions and updated Qualified Opportunity Zones faqs regarding relief from certain requirements under section 1400Z-2 of the Internal Revenue Code (Code) and the implementing regulations. (6/4/20)</p> <p>IR-2020-111 159 million Economic Impact Payments processed; Low-income people and others who aren't required to file tax returns can quickly register for payment with IRS Non-Filers tool (6/3/20)</p> <p>IR-2020-110 IRS provides relief to retirement plan participants to sign elections remotely (6/3/20)</p> <p>IRS Notice 2020-42 Temporary Relief from the Physical Presence Requirement for Spousal Consents Under Qualified Retirement Plans (6/3/20)</p> <p>IR-2020-109, IRS reminder: June 15 tax deadline postponed to July 15 for taxpayers who live and work abroad (6/2/20)</p> <p>IRS Notice 2020-41, Beginning of Construction for Sections 45 and 48; Extension of Continuity Safe Harbor to Address Delays Related to COVID-19 (PDF) (5/28/20)</p> <p>Notice 2020-39, Relief for Qualified Opportunity Funds and Investors Affected by Ongoing Coronavirus Disease 2019</p>	<p>IR-2020-95- IRS provides tax relief through increased flexibility for taxpayers in section 125 cafeteria plans (5/12/20)</p> <p>Notice 2020-29 extends claims periods for taxpayers to apply unused amounts remaining in a health FSA or dependent care assistance program for expenses incurred through December 31, 2020. (5/12/20)</p> <p>Notice 2020-33 increases unused health FSA carryover amounts to \$550. (5/12/20)</p> <p>COVID Tax Tip 2020-55, What people really want to know about Economic Impact Payments (5/12/20)</p> <p>IRS Statement on Competent Authority Filing Modifications and APMA APA Consultations (5/11/20)</p> <p>IR-20-93, Why the Economic Impact Payment amount could be different than anticipated (5/11/20)</p> <p>COVID Tax Tip 2020-54, Taxpayers act now to receive Economic Impact Payments by direct deposit (5/11/20)</p> <p>FS-2020-05, New Employee Retention Credit helps employers keep employees on payroll</p> <p>IRS FAQs: Employee Retention Credit under the CARES Act (5/8/20 updated, 5/7/20 updated, 4/30/20 updated 94 FAQs, 4/10/20 updated, originally posted 3/31/20 – 17 FAQs) “Issue Number: IRS FAQs 64, 65 and 79</p> <p>The Internal Revenue Service updated FAQs #64 and #65 regarding the COVID-19 Employee Retention Credit for how eligible employers treat health care expenses.</p> <p>Also, the IRS has added a new FAQ #79 regarding businesses that repay their Paycheck Protection Program loan by May 14, 2020.” (5/8/20)</p> <p>IR-2020-92, Act by Wednesday for chance to get quicker Economic Impact Payment; timeline for payments continues to accelerate (5/8/20)</p> <p>IR-2020-91, Treasury, IRS release latest state-by-state Economic Impact Payment figures (5/8/20)</p> <p>IR-2020-89, IRS: Three new credits are available to many businesses hit by COVID-19 (5/7/20)</p>	<ul style="list-style-type: none"> ○ Allows deduction for cash contributions up to 100% of AGI ● Corporate level raised to 25% of taxable income ● Food limit increased to 25% of taxable income from the business (from 15%) <p>2206—Exclusion from income for limited employer payments of student loans</p> <ul style="list-style-type: none"> ● Employer payment on employee student loans is tax-free fringe benefit for 2020 ● Not to exceed \$5,250 decreased by other educational assistance programs ● Other provisions continue to apply (e.g., not for a related party employee) <p>2301—Employee retention credit</p> <ul style="list-style-type: none"> ● Credit against employer 6.2% FICA payroll taxes for 50% of wages for each quarter ● Limit of \$10,000 per employee, cumulatively ● Limited to employment taxes ● Refundable if in excess ● Has to have: <ul style="list-style-type: none"> ○ Operation of trade or business fully or partially suspended during calendar quarter due to governmental orders limiting commerce, trade, or group meetings due to COVID; or ○ A 50% decline in revenues measured by quarter compared to prior year quarter ○ Applicable to tax-exempts (without decline in revenue provision) ○ Employers with more than 100 full-time employees: <ul style="list-style-type: none"> ▪ Employees not able to work as result of government-ordered suspended operations

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	<p>IRS Notice 2020-35 postpones deadlines for certain specified time-sensitive actions with respect to certain employment taxes, employee benefit plans, exempt organizations, and Coverdell education savings accounts on account of the ongoing COVID-19 pandemic (5/28/20)</p> <p>FAQs for Individuals Claiming the Medical Condition Exception in 2020 (5/27/20)</p> <p>Questions and Answers about NOL Carrybacks of C Corporations to Taxable Years in which the Alternative Minimum Tax Applies (5/27/20)</p> <p>FS-2020-09, IRS' People First Initiative provides compliance relief (6/2/20)</p> <p>FS-2020-08, Schedule and electronically pay federal taxes due by July 15 (5/28/20)</p> <p>FS-2020-07, Calculating the Economic Impact Payment (5/21/20)</p> <p>IR-2020-106, Treasury, IRS provide safe harbor for taxpayers that develop renewable energy projects (5/27/20)</p> <p>IR-2020-105, Economic Impact Payments being sent by prepaid debit cards, arrive in plain envelope; IRS.gov answers frequently asked questions (5/27/20)</p>	<p>Revenue Procedure 2020-30 provides that certain activities are not taken into account for purposes of section 1503(d) or Form 8858, as a result of travel restrictions and disruptions resulting from the global outbreak of the virus that causes COVID-19, individuals may temporarily conduct activities in a foreign country that would not otherwise have been conducted there. (5/7/20)</p> <p>IRS FAQs on Higher Education Emergency Relief Fund and Emergency Financial Aid Grants under the CARES Act (5/7/20)</p> <p>IRS EO Update: e-News for Charities & Nonprofits - Form 1023 Paper Submission Transition Period Expires April 30 (5/7/20)</p> <p>“Updated information on Signing Electronically Submitted Form 1023</p> <p>An applicant may satisfy the electronic signature requirement for an electronically submitted Form 1023 by including, in the PDF file it uploads as part of its application, a copy of the handwritten signature of the officer, director, trustee, or other authorized official whose name is typed into Part X of the Form 1023 on Pay.gov.</p> <p>To sign in this way, the signer should sign above their typewritten name on a copy of Part X of the completed application or on a separate sheet of paper that includes the same information as in Part X (name of signer, title or authority of signer, date, and penalties of perjury statement as set out in Part X).” (5/7/20)</p> <p>COVID Tax Tip 2020-53, COVID-19 paid leave tax credits for small and midsize businesses (5/7/20)</p> <p>COVID Tax Tip 2020-52, Taxpayers have until July 15 to file and pay their taxes (5/6/20)</p> <p>COVID Tax Tip 2020-51, Low-income people are eligible to get an Economic Impact Payment (5/5/20)</p> <p>IRS Info. Release IR-2020-87, IRS retools Settlement Days program in response to COVID-19 pandemic; allows unrepresented taxpayers to settle their cases virtually and reach finality (5/5/20)</p> <p>IRS Revenue Procedure 2020-19 on REITs and RICs (5/4/20)</p> <p>Revenue Procedure 2020-21 provides temporary guidance regarding the public approval requirement under § 147(f) of the Internal Revenue Code (Code) for tax-exempt qualified private activity bonds. (5/4/20)</p>	<p>or meeting decline in revenues test</p> <ul style="list-style-type: none"> ○ Employers with 100 or fewer full-time employees: <ul style="list-style-type: none"> ▪ Wages paid during government-order suspended operations or meeting decline in revenues test <ul style="list-style-type: none"> • Credit measured on wages plus certain excludible group health plan costs • No retention credit if employer receives covered SBA loan under Section 7(a)(36) of Small Business Act (a new provision in this legislation) • Retention credit not applicable to governments • Effective for wages March 12, to December 31, 2020 <p>2302—Delay of payment of employer payroll taxes</p> <ul style="list-style-type: none"> • Deferral of employer share of 6.2% FICA • No deferral if loan under Section 7(a)(36) of Small Business Act is forgiven • 50% of SE tax allowed to be deferred • 50% of deferred amounts due on December 31, 2021 and remainder on December 31, 2022 <p>2303—NOL 5-year carryback and waiver of 80% taxable income limit</p> <ul style="list-style-type: none"> • 80% of taxable income limitation is waived for 2018-2020; now 100% of taxable income may be offset • 2018, 2019 and 2020 NOLs can be carried back 5 years • Conforming applicable dates of NOL rules for TCJA carryback • May elect or revoke election to forgo carryback within 120 days of enactment • Special REIT rules

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	<p>IR-2020-101, Treasury, IRS release latest state-by-state Economic Impact Payment figures for May 22, 2020 (5/22/20)</p> <p>IR-2020-99: IRS.gov helps taxpayers get tax information they need; find tools for filing, paying, checking accounts and answering questions (5/21/20)</p> <p>COVID Tax Tip 2020-63, Employers can grant paid leave for COVID-19 (5/28/20)</p> <p>COVID Tax Tip 2020-62, Economic Impact Payment FAQs updated on IRS.gov (5/27/20)</p> <p>COVID Tax Tip 2020-61, Millions of people will get their Economic Impact Payment by prepaid debit card (5/26/20)</p> <p>IR-2020-99: IRS.gov helps taxpayers get tax information they need; find tools for filing, paying, checking accounts and answering questions (5/21/20)</p> <p>COVID Tax Tip 2020-60, Here are answers to a few common questions about Economic Impact Payments (5/21/20)</p> <p>COVID Tax Tip 2020-59, Here's why some people's Economic Impact Payment is different than expected (5/20/20)</p> <p>COVID Tax Tip 2020-58, Employee retention credit available for businesses affected by COVID-19 (5/19/20)</p>	<p>IRS Notice 2020-25 on Expanded Temporary Rule Allowing Governmental Issuers to Purchase Certain of Their Own Tax-Exempt Bonds (5/4/20)</p> <p>IRS FAQs on Coronavirus-related relief for retirement plans and IRAs questions and answers (5/4/20)</p> <p>IRS COVID Tax Tip 2020-50, VA and SSI recipients act now to add eligible children to Economic Impact Payment (5/4/20)</p> <p>IRS COVID Tax Tip 2020-49, SSI and VA recipients with a child who don't file taxes should visit IRS.gov (5/1/20)</p> <p>IRS Info. Release IR-2020-86, VA, SSI recipients with eligible children need to act by Tuesday, May 5 to quickly add money to their automatic Economic Impact Payment; 'Plus \$500 Push' continues (5/1/20)</p> <p>IRS Info. Release IR-2020-85, Economic Impact Payments continue to be sent, check IRS.gov for answers to common questions (4/30/20)</p> <p>IRS Notice 2020-32 provides guidance regarding the deductibility for Federal income tax purposes of certain otherwise deductible expenses incurred in a taxpayer's trade or business when the taxpayer receives a loan pursuant to the Paycheck Protection Program. No deduction for expenses used to support PPP loan forgiveness. (4/30/20)</p> <p>Revenue Ruling 2020-27, Paycheck Protection Program PDF (5/2/20)</p> <p>IRS Revenue Procedure 2020-29 allows taxpayers to electronically submit requests for private letter rulings and other legal advice. It also allows for electronic signatures on the required documents. The IRS will continue to allow for paper submissions in addition to electronic submissions. This revenue procedure modifies Rev. Proc. 2020-1. (4/30/20)</p> <p>IRS draft Form 941 on payroll taxes (new lines 5a, 5b, 11b, and 11c) (4/30/20)</p> <p>IRS Statement: Update on IRS operations (4/29/20)</p> <p>IRS FAQs new FAQ #21 on FATCA updated for FATCA certification due date of 7/1/20 extended to 12/15/20 (4/29/20)</p>	<p>2304—Excess business losses limit eliminated for pre-2021 years</p> <ul style="list-style-type: none"> • No EBL for pre-2021 • EBL eliminates wages from business income • EBL will be effective January 1, 2021 to December 31, 2025 <p>2305—Acceleration of corporate AMT credits</p> <p>2306—Modifications to business interest expense limits</p> <ul style="list-style-type: none"> • Interest limitation increased to 50% for 2019 and 2020 • Does not apply to partnerships for 2019 but partner can use 50% of disallowed 2019 amount in 2020 • May elect out of these changes • May use 2019 taxable income in calculating 2020 taxable income <p>2307—Qualified improvement property (QIP) retroactive fix</p> <ul style="list-style-type: none"> • QIP is now 15-year property • Bonus depreciation allowed retroactively • Effective for 2018 <p>2308—Temporary exception from excise tax for alcohol used to produce hand sanitizer</p> <p>3601—FFCRA, Limitation on Paid Leave</p> <ul style="list-style-type: none"> • Employer not required to pay more than \$200 per day and \$10,000 in aggregate per employee <p>3602—FFCRA, Limitation on Paid Sick Leave</p> <ul style="list-style-type: none"> • Employer not required to pay more than \$511 per day and \$5,110 in the aggregate per employee for: <ul style="list-style-type: none"> ○ Employee subject to quarantine or isolation order ○ Advised to self-quarantine by health care provider ○ Employee experiencing symptoms of COVID-19 and seeking medical diagnosis

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	<p>Treasury News Release: Treasury is Delivering Millions of Economic Impact Payments by Prepaid Debit Card (5/18/20)</p> <p>IRS Draft Schedule R to Form 941 on Allocation Schedule for Aggregate Form 941 Filers on employer payroll taxes (5/18/20)</p> <p>IRS DRAFT Form 8915B on Qualified 2017 Disaster Retirement Plan Distributions and Repayments (for CARES Act withdrawals) (3/24/20)</p> <p>IRS IR-2020-97, IRS adds phone operators to answer Economic Impact Payment questions (5/18/20)</p> <p>SBA Paycheck Protection Program (PPP) Loan Forgiveness Application and Instructions for Borrowers (fill-in form) (OMB control number 3245-0407 (expiration date 10/31/2020) SBA Form 3508 and press release number 20-41 (5/15/20)</p> <p>IRS IR-2020-96, IRS expands partner materials for Economic Impact Payments; continues sweeping effort to share details in multiple languages (5/15/20)</p> <p>IRS FS-2020-06, New credits fund employers for Coronavirus-related paid leave (5/15/20)</p> <p>JCT revenue estimate of HEROES Act (5/15/20)</p>	<p>IRS Info. Release IR-2020-83, Use IRS Non-Filers: Enter Payment Info Here tool to get Economic Impact Payment; many low-income, homeless qualify (4/28/20)</p> <p>IRS Info. release IR-2020-82, IRS enhances Get My Payment online application to help taxpayers (4/26/20)</p> <p>IRS Info. release IR-2020-81, VA, SSI recipients with eligible children need to act by May 5 to quickly add money to their automatic Economic Impact Payment; ‘Plus \$500 Push’ continues (4/24/20)</p> <p>IRS COVID Tax Tip 2020-46, Who can get more Economic Impact Payment money for children (4/28/20)</p> <p>IRS COVID Tax Tip 2020-45, Taxpayers with a filing requirement must file a tax return to get an Economic Impact Payment (4/23/20)</p> <p>IRS COVID Tax Tip 2020-44, Questions about Economic Impact Payments (4/22/20)</p> <p>IRS COVID Tax Tip 2020-43, Most Economic Impact Payments are being sent automatically (4/21/20)</p> <p>IRS Info. release IR-2020-80, Treasury, IRS deliver 88 million Economic Impact Payments in first three weeks, release state-by-state Economic Impact Payment figures (4/24/20)</p> <p>IRS Frequently Asked Questions (FAQs) about Carrybacks of Net Operating Losses (NOLs) for Taxpayers who have had Section 965 Inclusion (originally posted 4/23/20)</p> <p>IRS Frequently Asked Questions (FAQs) on COVID-19 Relief for Estate and Gift (4/23/20)</p> <p>IRS IR-2020-77 (4/21/20), Treasury, IRS announce cross-border tax guidance related to travel disruptions arising from the COVID-19 emergency (4/21/20)</p> <p>IRS FAQs on Payroll support for air carriers and contractors under the CARES Act frequently asked questions (4/22/20)</p> <ul style="list-style-type: none"> • Revenue Procedure 2020-20 on Relief for certain nonresident individuals affected by COVID-19 travel disruptions (4/21/20), which provides that, under certain circumstances, up to 60 consecutive calendar days of U.S. presence that are presumed to arise from travel disruptions caused by the COVID-19 emergency will not be counted for purposes of determining U.S. tax residency and for purposes of determining whether an 	<ul style="list-style-type: none"> • Employer not required to pay more than \$200 per day and \$2,000 in the aggregate per employee <ul style="list-style-type: none"> ○ Employee caring for individual subject to quarantine or isolation order or advised to self-quarantine ○ Employee caring for employee’s child if the school or place of care has closed ○ Employee is experiencing any other substantially similar condition (specified by Secretary of HHS in consultation with Secretaries of Treasury and Labor) <p>3605—Paid leave for rehired employees</p> <ul style="list-style-type: none"> • Modifies definition of eligible employees <p>3606—Advance refunding of FFCRA payroll credits</p> <ul style="list-style-type: none"> • Advance refunding of Paid Sick Leave Credit and Emergency FMLA <p>3607—Expands DOL authority to postpone certain deadlines</p> <p>FINAL FINAL TEXT</p> <p>SECTION BY SECTION</p> <p>FAQ Courtesy of Leader McCarthy</p> <p>WAYS AND MEANS Info. on:</p> <p>Tax provisions in Senate CARES bill</p> <p>Unemployment provisions in Senate CARES bill</p> <p>Small business provisions in Senate CARES bill</p> <p>Distressed industries provisions in Senate CARES bill</p>

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	<p>SBA Interim final rule - Docket Number SBA-2020-2028 RIN 3245-AH42 Business Loan Program Temporary Changes: Paycheck Protection Program – Loan Increases (5/13/20)</p> <p>IRS FAQs: Aviation Excise Tax Holiday under the CARES Act (5/12/20)</p> <p>IR-2020-95- IRS provides tax relief through increased flexibility for taxpayers in section 125 cafeteria plans (5/12/20)</p> <p>Notice 2020-29 extends claims periods for taxpayers to apply unused amounts remaining in a health FSA or dependent care assistance program for expenses incurred through December 31, 2020. (5/12/20)</p> <p>Notice 2020-33 increases unused health FSA carryover amounts to \$550. (5/12/20)</p> <p>COVID Tax Tip 2020-57, IRS People First Initiative provides relief to taxpayers (5/14/20)</p> <p>COVID Tax Tip 2020-56, IRS People First Initiative provides relief to taxpayers facing COVID-19 issues (5/13/20)</p> <p>COVID Tax Tip 2020-55, What people really want to know about Economic Impact Payments (5/12/20)</p> <p>IRS Statement on Competent Authority Filing Modifications and</p>	<p>individual qualifies for tax treaty benefits for income from personal services performed in the United States. (4/21/20)</p> <ul style="list-style-type: none"> • Revenue Procedure 2020-27 on Relief for certain individuals related to the foreign earned income exclusion under Sec. 911 (4/21/20), which provides that qualification for exclusions from gross income under I.R.C. section 911 will not be impacted as a result of days spent away from a foreign country due to the COVID-19 emergency based on certain departure dates (4/21/20) • IRS FAQ on Information for nonresident aliens and foreign businesses impacted by COVID-19 travel disruptions (4/21/20), which provides that certain U.S. business activities conducted by a nonresident alien or foreign corporation will not be counted for up to 60 consecutive calendar days in determining whether the individual or entity is engaged in a U.S. trade or business or has a U.S. permanent establishment, but only if those activities would not have been conducted in the United States but for travel disruptions arising from the COVID-19 emergency. (4/21/20) <p>IRS Information Release IR-2020-76 - SSA, RRB recipients with eligible children need to act with information in a special non-filer tool by Wednesday to quickly add money to their automatic Economic Impact Payment; IRS asks for help in the Plus \$500 Push - Special alert for benefit recipients who don't file a tax return and have dependents to enter information in the Non-Filers: Enter Payment Info Here tool on IRS.gov. (4/20/20)</p> <p>Revenue Procedure 2020-28 provides two tax return filing procedures for certain individuals who are eligible for the economic impact payment, but are not otherwise required to file 2019 Federal income tax returns. (4/20/20)</p> <p>IRS Statement on Getting Answers to Economic Impact Payment Questions (4/18/20)</p> <p>IRS Revenue Procedure 2020-25 on Qualified Improvement Property (4/17/20)</p> <p>IRS Revenue Ruling 2020-08 on Foreign Tax Credits and Net Operating Losses (4/17/20)</p>	<p>Health provisions in Senate CARES bill .</p> <p>ENERGY AND COMMERCE info. on</p> <p>E & C Jurisdiction info in Senate CARES bill</p> <p>FINANCIAL SERVICES info. on</p> <p>FSC provisions in Senate CARES bill</p> <p>APPROPRIATIONS info. on</p> <p>Approps. Provisions in Senates CARES bill</p> <p>MORE COMMITTEES</p> <p>Ed & Labor provisions in Senate CARES bill</p> <p>T&I provisions in Senate CARES bill</p> <p>Small business provisions in Senate CARES bill</p> <p>House Admin provisions in Senate CARES bill</p> <p>CARES Act tax provisions aim to stabilize pandemic-ravaged economy (Journal of Accountancy, 3/25/20)</p> <p>Paycheck Protection Program and Health Care Enhancement Act, H.R. 266, P.L. 116-139 (enacted 4/24/20)</p> <p>Paycheck Protection Program Flexibility Act (PPFA) (P.L. 116-142) (H.R. 7010, enacted 6/5/20)</p> <p>Act extending PPP from CARES Act through 8/8/20 - Public Law No: 116-147, S. 4116, enacted 7/8/20 (7/8/20)</p> <p>The U.S. Tax Court announced it would reschedule hearings or trials as needed, and</p>

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	<p>APMA APA Consultations (5/11/20)</p> <p>IR-20-93, Why the Economic Impact Payment amount could be different than anticipated (5/11/20)</p> <p>COVID Tax Tip 2020-54, Taxpayers act now to receive Economic Impact Payments by direct deposit (5/11/20)</p> <p>SBA Interim Final Rule - Docket Number SBA-2020-0026 RIN 3245-AH41 Business Loan Program Temporary Changes; Paycheck Protection Program – Requirements – Extension of Limited Safe Harbor with Respect to Certification Concerning Need for PPP Loan Request (5/8/20)</p> <p>SBA Inspector General (IG) Flash Report on Implementation on the Paycheck Protection Program (PPP) (5/8/20)</p> <p>FS-2020-05, New Employee Retention Credit helps employers keep employees on payroll</p> <p>IRS FAQs: Employee Retention Credit under the CARES Act (5/8/20 updated, 5/7/20 updated, 4/30/20 updated 94 FAQs, 4/10/20 updated, originally posted 3/31/20)</p> <p>IR-2020-92, Act by Wednesday for chance to get quicker Economic Impact Payment; timeline for payments continues to accelerate (5/8/20)</p>	<p>IRS Webpage on Get My Payment Frequently Asked Questions (FAQs) on economic impact payments (updated 5/6/20 for deceased taxpayer, updated 4/17/20)</p> <p>IRS Webpage on Economic Impact Payment Information Center and FAQs on Economic Income Payments (updated 4/17/20)</p> <p>IRS new Frequently Asked Questions (FAQs) regarding COVID-19-Related Tax Credits for Required Paid Leave Provided by Small and Midsize Businesses -- sick leave and family leave (4/17/20)</p> <p>IRS IR-2020-75 on Veterans Affairs recipients will receive automatic Economic Impact Payments; Step follows work between Treasury, IRS, VA (4/17/20)</p> <p>IRS IR-2020-74, IRS: Free File use soars; taxpayers still have time to do their taxes for free (4/16/20)</p> <p>IRS article - IRS tool to help non-filers get Economic Impact Payments (4/16/20)</p> <p>IRS article - Be on the lookout for coronavirus scammers (4/16/20)</p> <p>IRS article - Find out when your Economic Impact Payment will arrive (4/16/20)</p> <p>IRS article - Who gets an economic impact payment and how much is it? (4/16/20)</p> <p>IRS Statement on Get My Payment Application: Status Not Available (4/15/20)</p> <p>IRS IR-2020-73, Supplemental Security Income recipients will receive automatic Economic Impact Payments; step follows work between Treasury, IRS, Social Security Administration (4/15/20)</p> <p>IRS IR-2020-72, Treasury, IRS unveil online application to help with Economic Impact Payments (4/15/20)</p> <p>IR-2020-71, IRS, Security Summit partners warn tax professionals on scams, urge additional security measures to protect taxpayer data (4/14/20)</p>	<p>urged individuals not to come into the building if they felt sick.</p> <p>2019 Canadian Individual Income Tax Returns (Form T1) originally due April 30, 2020, now due June 1, 2020. See additional info on tax payment deferral.</p> <p>Global tax developments summary on COVID-19 (3/22/20)</p> <p>CDC Coronavirus page</p> <p>CDC implementation of mitigation strategies for communities with local COVID-19 transmission</p> <p>Bloomberg tax coronavirus updates</p> <p>Small Business Administration website related to SBA loans and</p> <p>ASAE's one-pager for provisions in the bill relevant to associations and nonprofit groups</p> <p>Journal of Accountancy article on CARES Act tax provisions aim to stabilize pandemic-ravaged economy (3/25/20)</p> <p>Conditional coronavirus relief provided by SEC Global coronavirus map, which is updated daily.</p> <p>Update on PPP information (12/21/20)</p> <p>Consolidated Appropriations Act, 2021 – Senate Amendment to HR 133 (12/21/20)</p>

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	<p>IR-2020-91, Treasury, IRS release latest state-by-state Economic Impact Payment figures (5/8/20)</p> <p>IR-2020-89, IRS: Three new credits are available to many businesses hit by COVID-19 (5/7/20)</p> <p>Revenue Procedure 2020-30 on persons abroad not counted for foreign branch rules (5/7/20)</p> <p>IRS FAQs on Higher Education Emergency Relief Fund and Emergency Financial Aid Grants under the CARES Act (5/7/20)</p> <p>IRS EO Update: e-News for Charities & Nonprofits - Form 1023 Paper Submission Transition Period Expires April 30 (5/7/20)</p> <p>IRS article - If you receive certain benefits, your Economic Impact Payment will automatically go on your Direct Express Card (5/8/20)</p> <p>IRS article - 2016 unclaimed refunds deadline extended to July 15 (4/28/20)</p> <p>IRS article - Employee retention credit for businesses affected by COVID-19 (5/8/20)</p> <p>IRS article - New employer credit available for paid sick leave (5/8/20)</p> <p>IRS article - New employer credit available for paid family leave (5/8/20)</p>	<p>IRS EO Update eNews for Charities and Nonprofits on extending deadlines for Forms 990 series, 990-T, 1120-POL, and 4720, 5227, 8871, 8872, and 8976 (4/14/20)</p> <p>IRS Memorandum to IRS Services and Enforcement Employees on acceptance of imaged and digital signatures and the electronic transmission of documents (3/27/20)</p> <p>As part of the response to the COVID-19 emergency, the IRS will temporarily allow employees to accept:</p> <ul style="list-style-type: none"> • Images of signatures (scanned or photographed) and digital signatures on documents related to the determination or collection of tax liability • Documents via email and to transmit documents to taxpayers using SecureZip or other established secured messaging systems. <p>This change expires July 15, 2020. Visit IRS.gov for details (PDF).” (4/14/20)</p> <p>IRS MEMORANDUM FOR ALL SERVICES AND ENFORCEMENT EMPLOYEES (3/27/20)</p> <p>“FROM: Sunita Lough Deputy Commissioner, Services and Enforcement SUBJECT: (1) Approval to Accept Images of Signatures and Digital Signatures (2) Approval to Receive Documents by Email and to Transmit Documents to Taxpayers using SecureZip”</p> <p>“With this memorandum, pursuant to IRM 1.11.2.2.4 (When Procedures Deviate from the IRM), we are implementing a temporary deviation that allows IRS employees to accept images of signatures (scanned or photographed) and digital signatures on documents related to the determination or collection of tax liability. We are also implementing a temporary deviation that allows IRS employees to accept documents via email and to transmit documents to taxpayers using SecureZip or other established secured messaging systems. This memorandum is effective upon issuance.</p> <p>The categories of documents included in the scope of this memorandum are: extensions of statute of limitations on assessment or collection, waivers of statutory notices of deficiency and consents to assessment, agreements to specific tax matters or tax liabilities (closing agreements), and any other statement or form needing the signature of a taxpayer or representative traditionally collected by IRS personnel outside of</p>	

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	<p>IRS article - You now have until July 15 to file and pay your taxes (5/7/20)</p> <p>IRS article - Answers to questions about Economic Impact Payments available on IRS.gov (4/28/20)</p> <p>IRS article - Subscribe to IRS social media and email for the latest on Economic Impact Payments (4/28/20)</p> <p>COVID Tax Tip 2020-53, COVID-19 paid leave tax credits for small and midsize businesses (5/7/20)</p> <p>COVID Tax Tip 2020-52, Taxpayers have until July 15 to file and pay their taxes (5/6/20)</p> <p>COVID Tax Tip 2020-51, Low-income people are eligible to get an Economic Impact Payment (5/5/20)</p> <p>IRS Webpage on Get My Payment Frequently Asked Questions on Economic Impact Payments (FAQs) (updated 5/6/20 for deceased taxpayer, updated 4/18/20, updated 4/17/20)</p> <p>IRS Info. Release IR-2020-87, IRS retools Settlement Days program in response to COVID-19 pandemic; allows unrepresented taxpayers to settle their cases virtually and reach finality (5/5/20)</p> <p>IRS Revenue Procedure 2020-19 on REITs and RICs (5/4/20)</p>	<p>standard filing procedures (for example, a case specific Power of Attorney)....</p> <p>Signatures - The IRS will accept images of signatures (scanned or photographed) in one of the following file types: tiff, jpg, jpeg, pdf, Microsoft Office suite, or Zip.</p> <p>The IRS will accept Digital Signatures that use encryption techniques to provide proof of original and unmodified documentation on one of the following file types: tiff, jpg, jpeg, pdf, Microsoft Office suite, or Zip.</p> <p>Additional Methods to Receive Documents Electronically - To eliminate mailing documents to the extent possible, IRS employees should use all existing and previously allowable means of receiving and transmitting documents, such as, eFax or established secured messaging systems.</p> <p>The choice to transmit documents electronically is solely that of the taxpayer. If the taxpayer is not able to eFax the executed document or to provide it through established secure messaging, the taxpayer may use email with attachments to transmit the document to the IRS if the following steps are taken:..."</p> <p>IRS COVID Tax Tip 2020-42, Taxpayers should be aware of Coronavirus-related scams (4/16/20)</p> <p>IRS COVID Tax Tip 2020-41, Most Social Security and Railroad Retirement recipients don't need to file a return or provide information to get an Economic Impact Payment (4/15/20)</p> <p>IRS COVID Tax Tip 2020-40, Here's how much individuals will get from the Economic Impact Payments (4/14/20)</p> <p>IRS Statement on Filing Certain Corporate Refund Claims (4/13/20) "...In response to the COVID-19 Pandemic and solely to implement the provisions of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), until further notice, the IRS is implementing temporary procedures for the fax submission of certain Form 1139 and Form 1045."</p> <p>IRS IR-2020-70 (4/13/20) REMINDER: Schedule and pay federal taxes electronically due by July 15; only a few hours remaining for taxpayers to reschedule payments set for April 15</p> <p>IRS Revenue Procedure 2020-26 (4/13/20) provides guidance relating to the tax qualification of certain securitization vehicles that hold mortgage</p>	

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	<p>IRS FAQs on Coronavirus-related relief for retirement plans and IRAs questions and answers (5/4/20)</p> <p>IRS Notice 2020-25 on Expanded Temporary Rule Allowing Governmental Issuers to Purchase Certain of Their Own Tax-Exempt Bonds (5/4/20)</p> <p>Revenue Procedure 2020-21 provides temporary guidance regarding the public approval requirement under § 147(f) of the Internal Revenue Code (Code) for tax-exempt qualified private activity bonds. (5/4/20)</p> <p>IRS Info. Release IR-2020-86, VA, SSI recipients with eligible children need to act by Tuesday, May 5 to quickly add money to their automatic Economic Impact Payment; ‘Plus \$500 Push’ continues (5/1/20)</p> <p>IRS Info. Release IR-2020-85, Economic Impact Payments continue to be sent, check IRS.gov for answers to common questions (4/30/20)</p> <p>IRS Notice 2020-32 provides guidance regarding the deductibility for Federal income tax purposes of certain otherwise deductible expenses incurred in a taxpayer’s trade or business when the taxpayer receives a loan pursuant to the Paycheck Protection Program. (4/30/20)</p>	<p>loans for which borrowers have participated in forbearance programs arising from the COVID-19 emergency. This revenue procedure also provides guidance for certain real estate mortgage investment conduits (REMICs) that acquire mortgage loans for which borrowers have participated in forbearance programs arising from the COVID-19 emergency.</p> <p>IRS Coronavirus and Economic Impact Payments: Resources and Guidance (main IRS page of guidance updated often)</p> <p>IRS FAQs on temporary procedures to fax certain Forms 1139 and 1045 due to COVID-19 (4/30/20 updated, 4/16/20 updated, originally posted 4/13/20) to Claim Quick Refunds of the Credit for Prior Year Minimum Tax Liability of Corporations and Net Operating Loss Deductions</p> <ul style="list-style-type: none"> • IRS FAQs on estate tax Form 706 deliveries returned and guidance due to COVID-19 (4/13/20) • <p>IRS Rev. Proc. 2020-22 (4/10/20) on guidance regarding the election under section 163(j)(7)(B) to be an electing real property trade or business and the election under section 163(j)(7)(C) to be an electing farming business for purposes of the business interest expense deduction limitation under section 163(j). This revenue procedure allows certain taxpayers to make a late election, or to withdraw an election, under section 163(j)(7)(B) or 163(j)(7)(C), as applicable, on an amended Federal income tax return, an amended Form 1065, or an administrative adjustment request under section 6227 of the Code (AAR).</p> <p>IRS FAQs on deferral of employment tax deposits and payments through December 31, 2020 (4/10/20)</p> <p>IRS FAQs on Installment Agreement Direct Debit Frequently Asked Questions (4/10/20)</p> <p>IRS IR-2020-69 (4/10/20) Treasury, IRS launch new web tool to help non-filers register for Economic Impact Payments</p> <p>IRS IR-2020-68 (4/9/20) IRS urges taxpayers to use electronic options; outlines online assistance</p> <p>IRS Revenue Procedure 2020-24 (4/9/20) on NOL provision in CARES Act</p>	

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	<p>SBA Interim Final Rule, Docket Number SBA-2020-0023, RIN 3245-AH39, Business Loan Program Temporary Changes; Paycheck Protection Program – Requirements – Corporate Groups and Non-Bank and Non-Insured Depository Institution Lenders (4/30/20)</p> <p>IRS Revenue Procedure 2020-29 on electronically submitting requests for private letter rulings and other legal advice and allows for electronic signatures on the required documents (4/30/20)</p> <p>IRS draft Form 941 on payroll taxes (new lines 5a, 5b, 11b, and 11c) (4/30/20)</p> <p>IRS Statement: Update on IRS operations (4/29/20)</p> <p>SBA Form 1502 and Instructions (4/29/20)</p> <p>IRS FAQs new FAQ #21 on FATCA updated for FATCA certification due date of 7/1/20 extended to 12/15/20 (4/29/20)</p> <p>Treasury Statements on CARES</p> <p>Treasury and SBA joint statement on the Review Procedure for Paycheck Protection Program Loans (4/28/20)</p> <p>PPP Disbursement Guidelines (4/28/20)</p> <p>IRS Info. Release IR-2020-83, Use IRS Non-Filers: Enter Payment Info Here tool to get Economic Impact</p>	<p>IRS Notice 2020-26 (4/9/20) on extension of time to file application for tentative NOL carryback adjustment</p> <p>IRS IR-2020-67 (4/9/20) IRS provides guidance under the CARES Act to taxpayers with net operating losses</p> <p><i>Six month extension of time for filing NOL forms</i> In Notice 2020-26 (PDF), the IRS grants a six-month extension of time to file Form 1045 or Form 1139, as applicable, with respect to the carryback of a net operating loss that arose in any taxable year that began during calendar year 2018 and that ended on or before June 30, 2019. Individuals, trusts, and estates would file Form 1045 (PDF), and corporations would file Form 1139 (PDF).</p> <p><i>COVID relief for partnerships with NOLs</i> On April 8, 2020, the IRS issued Revenue Procedure 2020-23 (PDF), allowing eligible partnerships to file amended partnership returns using a Form 1065, U.S. Return of Partnership Income, by checking the “Amended Return” box and issuing amended Schedules K-1, Partner’s Share of Income, Deductions, Credits, to each of its partners. Partnerships filing these amended returns should write “FILED PURSUANT TO REV PROC 2020-23” at the top of the amended return.” (4/9/20)</p> <p>IRS Notice 2020-23 (4/9/20) Update to Notice 2020-18, Additional Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic</p> <p>IRS IR- 2020-66 IRS extends more tax deadlines to cover individuals, trusts, estates corporations and others (4/9/20)</p> <p>IRS Statement on Filing Corporate Refund Claims (4/8/20)</p> <p>Revenue Procedure 2020-23 (4/8/20) Allows an eligible partnership to file an amended Form 1065 with the “Amended Return” box checked for tax years beginning in 2018 and 2019 and furnish a corresponding amended Schedule K-1 (Form 1065) to each of its partners as an alternative option to filing an Administrative Adjustment Request</p> <p>IRS Installment Agreement Direct Debit Frequently Asked Questions (4/3/20)</p> <p>Treasury Paycheck Protection Program (PPP) FAQs (4/8/20 updated, 4/6/20 originally posted)</p>	

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	<p>Payment; many low-income, homeless qualify (4/28/20)</p> <p>IRS Info. release IR-2020-82, IRS enhances Get My Payment online application to help taxpayers (4/26/20)</p> <p>IRS Info. release IR-2020-81, VA, SSI recipients with eligible children need to act by May 5 to quickly add money to their automatic Economic Impact Payment; ‘Plus \$500 Push’ continues (4/24/20)</p> <p>IRS Info. release IR-2020-80, Treasury, IRS deliver 88 million Economic Impact Payments in first three weeks, release state-by-state Economic Impact Payment figures (4/28/20 updated, originally 4/24/20)</p> <p>Treasury Department - PAYCHECK PROTECTION PROGRAM - HOW TO CALCULATE MAXIMUM LOAN AMOUNTS – BY BUSINESS TYPE (4/24/20)</p> <p>IRS Frequently Asked Questions (FAQs) on COVID-19 Relief for Estate and Gift (4/23/20)</p> <p>IRS Frequently Asked Questions (FAQs) about Carrybacks of Net Operating Losses (NOLs) for Taxpayers who have had Section 965 Inclusion (4/23/20)</p> <p>IRS FAQs on Payroll support for air carriers and contractors under the CARES Act frequently asked questions (4/22/20)</p>	<p>IRS Information Release IR-2020-64 (4/2/20)</p> <p>SBA Guidance – Proposed Regulations – Final Interim Rule on Business Loan Program and Paycheck Protection Program (PPP) – (4/2/20)</p> <p>Economic Impact Payments – e-Poster (PDF) (4/2/20)</p> <p>Installment Agreement Direct Debit FAQs (4/10/20 updated, originally posted 4/2/20)</p> <p>Treasury News Release: Social Security Recipients Will Automatically Receive Economic Impact Payments (4/1/20)</p> <p>IRS Notice 2020-22 (PDF), Relief from Penalty for Failure to Deposit Employment Taxes (3/31/20)</p> <p>IRS Statement on IRS Grants Extension of Time to File FATCA Information Returns (3/30/20)</p> <p>“...For more information, see FAQ Q4 in the “Reporting” category on the FATCA – FAQs General page.”</p> <p>IRS Information Release IR-2020-62 on IRS: Employee Retention Credit available for many businesses financially impacted by COVID-19 (3/31/20)</p> <p>Updates on the implementation of this Employee Retention Credit, Frequently Asked Questions on Tax Credits for Required Paid Leave and other information can be found on the Coronavirus page of IRS.gov.</p> <p>IRS FAQs on Tax Credits and Required Paid Leave - COVID-19-Related Tax Credits for Required Paid Leave Provided by Small and Midsize Businesses FAQs (3/31/20 – 66 FAQs)</p> <p>“...For a more detailed overview of the law, see “Overview of COVID-19-Related Tax Credits for Small and Midsize Businesses,” below. For FAQs, see “Basic FAQs,” and the sections that follow. The FAQs will be updated to address changes in the law or additional questions as they are raised.”</p>	

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	<p>IRS Statement on micro-captive letter response relief (4/22/20)</p> <p>Support program for air carriers and contractors (4/21/20)</p> <p>IRS IR-2020-77 (4/21/20), Treasury, IRS announce cross-border tax guidance related to travel disruptions arising from the COVID-19 emergency (4/21/20)</p> <p>Revenue Procedure 2020-20 on Relief for certain nonresident individuals affected by COVID-19 travel disruptions (4/21/20)</p> <p>Revenue Procedure 2020-27 on Relief for certain individuals related to the foreign earned income exclusion under Sec. 911 (4/21/20)</p> <p>IRS FAQ on Information for nonresident aliens and foreign businesses impacted by COVID-19 travel disruptions (4/21/20)</p> <p>IRS Information Release IR-2020-76 - SSA, RRB recipients with eligible children need to act by Wednesday to quickly add money to their automatic Economic Impact Payment; IRS asks for help in the Plus \$500 Push - Special alert for benefit recipients who don't file a tax return and have dependents (4/20/20)</p> <p>IRS Revenue Procedure 2020-28 provides two tax return filing procedures for certain individuals who are eligible for the economic impact payment, but are not</p>	<p>The Wage and Hour Division of the Department of Labor (DOL) administers the EPSLA and the Expanded FMLA and has posted FAQs and relevant information about the paid leave requirements at the Department of Labor's Families First Coronavirus Response Act: Questions and Answers.</p> <p>For more information about Eligible Employers, see "What employers may claim the tax credits?"</p> <p>For more information about how self-employed individuals can claim the credits see "Specific Provisions Related to Self-Employed Individuals".</p> <p>For more information, see "What is the rate of pay for qualified sick leave wages if an employee is unable to work due to their own health needs?"</p> <p>For more information, see "What is the rate of pay for qualified sick leave wages if an employee is unable to work because he or she needs to care for others?"</p> <p>For more information, see "What is included in "qualified family leave wages"?"</p> <p>For more information, see "How does an Eligible Employer determine the amounts of the qualified family leave wages it is required to pay?"</p> <p>For more detail on the refundable tax credits and the procedures to receive payment of the advance credit, see "How to Claim the Credits."</p> <p>IRS Information Release IR-2020-61 on economic impact payments: What you need to know (3/30/20)</p> <p>IRS Notice 2020-21, Effective Date for Employment Tax Credits Under the Families First Coronavirus Response Act (3/27/20)</p> <p>IRS Notice 2020-20, Update to Notice 2020-18, Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic, Related to Gift and Generation-Skipping Transfer Tax Filing and Payment Deadlines (3/27/20)</p> <p>IR-2020-59 on compliance program suspension (3/25/20)</p>	

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	<p>otherwise required to file 2019 Federal income tax returns. (4/20/20)</p> <p>IRS Statement on Getting Answers to Economic Impact Payment Questions (4/18/20)</p> <p>IRS Revenue Procedure 2020-25 on Qualified Improvement Property (4/17/20)</p> <p>IRS Revenue Ruling 2020-08 on Foreign Tax Credits and Net Operating Losses (4/17/20)</p> <p>SBA Report on the PPP (4/17/20)</p> <p>IRS Webpage on Get My Payment Frequently Asked Questions on Economic Impact Payments (FAQs) (updated 5/6/20 for deceased taxpayer, updated 4/18/20, updated 4/17/20)</p> <p>IRS Webpage on Economic Impact Payment Information Center and FAQs on Economic Income Payments (updated 4/17/20)</p> <p>IRS new Frequently Asked Questions (FAQs) regarding COVID-19-Related Tax Credits for Required Paid Leave Provided by Small and Midsize Businesses -- sick leave and family leave (4/17/20)</p> <p>IRS IR-2020-75 on Veterans Affairs recipients will receive automatic Economic Impact Payments; Step follows work between Treasury, IRS, VA (4/17/20)</p>	<p>IRS unveils new People First Initiative; COVID-19 effort temporarily adjusts, suspends key compliance program</p> <p>...Field Collection Activities - Liens and levies (including any seizures of a personal residence) initiated by field revenue officers will be suspended during this period. However, field revenue officers will continue to pursue high-income non-filers and perform other similar activities where warranted.</p> <p>Automated Liens and Levies – New automatic, systemic liens and levies will be suspended during this period.</p> <p>Passport Certifications to the State Department – IRS will suspend new certifications to the Department of State for taxpayers who are “seriously delinquent” during this period. These taxpayers are encouraged to submit a request for an Installment Agreement or, if applicable, an OIC during this period. Certification prevents taxpayers from receiving or renewing passports.</p> <p>Private Debt Collection – New delinquent accounts will not be forwarded by the IRS to private collection agencies to work during this period.</p> <p>Field, Office and Correspondence Audits – During this period, the IRS will generally not start new field, office and correspondence examinations. We will continue to work refund claims where possible, without in-person contact. However, the IRS may start new examinations where deemed necessary to protect the government’s interest in preserving the applicable statute of limitations.</p> <ul style="list-style-type: none"> • In-Person Meetings - In-person meetings regarding current field, office and correspondence examinations will be suspended. Even though IRS examiners will not hold in-person meetings, they will continue their examinations remotely, where possible. To facilitate the progress of open examinations, taxpayers are encouraged to respond to any requests for information they already have received - or may receive - on all examination activity during this period if they are able to do so. • Unique Situations - Particularly for some corporate and business taxpayers, the IRS understands that there may be instances where the taxpayers desire to begin an examination while people and records are available and respective staffs have capacity. In those instances when it’s in the best interest of both parties and appropriate personnel are available, the IRS may initiate activities to move forward with an examination -- understanding that COVID-19 developments could later reduce activities for an agreed period. • General Requests for Information - In addition to compliance activities and examinations, the IRS encourages taxpayers to 	

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	<p>SBA Statement on Website about unable to accept new application for PPP (4/16/20)</p> <p>SBA Procedural Notice 5000-20020 on Implementation of Section 1112 of the CARES Act, Subsidy for Certain Loan Payments, for the 7(a) and 504 Loan Programs (4/16/20)</p> <p>IRS IR-2020-74, IRS: Free File use soars; taxpayers still have time to do their taxes for free (4/16/20)</p> <p>IRS Statement on Get My Payment Application: Status Not Available (4/15/20)</p> <p>IRS IR-2020-73, Supplemental Security Income recipients will receive automatic Economic Impact Payments; step follows work between Treasury, IRS, Social Security Administration (4/15/20)</p> <p>IRS IR-2020-72, Treasury, IRS unveil online application to help with Economic Impact Payments (4/15/20)</p> <p>IR-2020-71, IRS, Security Summit partners warn tax professionals on scams, urge additional security measures to protect taxpayer data (4/14/20)</p> <p>IRS EO Update eNews for Charities and Nonprofits on extending deadlines for Forms 990 series, 990-T, 1120-POL, and 4720, 5227, 8871, 8872, and 8976 (4/14/20)</p> <p>COVID Tax Tip 2020-50, VA and SSI recipients act now to add</p>	<p>respond to any other IRS correspondence requesting additional information during this time if possible.</p> <p>...Independent Office of Appeals – Appeals employees will continue to work their cases. Although Appeals is not currently holding in-person conferences with taxpayers, conferences may be held over the telephone or by videoconference. Taxpayers are encouraged to promptly respond to any outstanding requests for information for all cases in the Independent Office of Appeals.</p> <p>Statute of Limitations - The IRS will continue to take steps where necessary to protect all applicable statutes of limitations. In instances where statute expirations might be jeopardized during this period, taxpayers are encouraged to cooperate in extending such statutes. Otherwise, the IRS will issue Notices of Deficiency and pursue other similar actions to protect the interests of the government in preserving such statutes. Where a statutory period is not set to expire during 2020, the IRS is unlikely to pursue the foregoing actions until at least July 15, 2020.</p> <p>Practitioner Priority Service – Practitioners are reminded that, depending on staffing levels and allocations going forward, there may be more significant wait times for the PPS. The IRS will continue to monitor this as situations develop.</p> <p>...</p> <p>IRS Operations – PPS, e-Services Help Desk, CAF Changes –</p> <p>“Due to staff limitations, the PPS line, the e-Services Help Desk line and the e-Services, FIRE and AIR system help desks are closed until further notice. Please make IRS.gov your first option for answers to questions. The IRS is temporarily suspending acceptance of new Income Verification Express Services (IVES) requests at this time and is experiencing delays with existing IVES processing as well as CAF number authorizations. Practitioners with e-Services accounts and with client authorization can access the Transcript Delivery System to obtain prior-year transcripts. Taxpayers should use Where’s My Refund? and Get Transcript, both common requests. Additionally, we are unable to answer any questions as yet on stimulus payments. Normal operations will resume as soon as possible. Please check IRS.gov for updates. We apologize for the inconvenience during this difficult period.</p> <p>IRS Office of National Public Liaison”</p> <p>IRS FAQs - Filing and Payment Deadlines Questions and Answers (3/24/20)</p>	

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	<p>eligible children to Economic Impact Payment (5/4/20)</p> <p>COVID Tax Tip 2020-49, SSI and VA recipients with a child who don't file taxes should visit IRS.gov (5/1/20)</p> <p>IRS COVID Tax Tip 2020-48, Tools to help people get their Economic Impact Payment (4/30/20)</p> <p>IRS COVID Tax Tip 2020-47, Common errors to avoid when filing for advance payment of employer credits (4/29/20)</p> <p>IRS COVID Tax Tip 2020-46, Who can get more Economic Impact Payment money for children (4/28/20)</p> <p>IRS COVID Tax Tip 2020-45, Taxpayers with a filing requirement must file a tax return to get an Economic Impact Payment (4/23/20)</p> <p>IRS COVID Tax Tip 2020-44, Questions about Economic Impact Payments (4/22/20)</p> <p>IRS COVID Tax Tip 2020-43, Most Economic Impact Payments are being sent automatically (4/21/20)</p> <p>IRS COVID Tax Tip 2020-42, Taxpayers should be aware of Coronavirus-related scams (4/16/20)</p> <p>IRS COVID Tax Tip 2020-41, Most Social Security and Railroad Retirement recipients don't need to file a return or provide information</p>	<p>“In Notice 2020-18 (PDF), the Treasury Department and the Internal Revenue Service (IRS) announced special Federal income tax return filing and payment relief in response to the ongoing Coronavirus Disease 2019 (COVID-19) emergency. Below are answers to frequently asked questions related to the relief provided in the Notice.”</p> <p>White House Briefing Statement - President Approves Washington Disaster Declaration (3/22/20)</p> <p>Updated IRS Statement on filing and payment extension to 7/15 (3/21/20)</p> <p>“... <i>State tax returns</i></p> <p>This relief only applies to federal income returns and tax (including tax on self-employment income) payments otherwise due April 15, 2020, not state tax payments or deposits or payments of any other type of federal tax. Taxpayers also will need to file income tax returns in 42 states plus the District of Columbia. State filing and payment deadlines vary and are not always the same as the federal filing deadline. The IRS urges taxpayers to check with their state tax agencies for those details. More information is available at https://www.taxadmin.org/state-tax-agencies.”</p> <p>IR-2020-58 Information Release on extended filing and payment due date from April 15 to 7/15: (3/21/20)</p> <p>FEMA website (3/20/20)</p> <p>“New York Covid-19 Pandemic (DR-4480) Incident Period: January 20, 2020 and continuing. Major Disaster Declaration declared on March 20, 2020”</p> <p>Notice 2020-18 on extending 4/15 filing and payment to 7/15 (3/20/20)</p> <p>“Federal income tax filing and payment relief on account of Coronavirus Disease 2019 (COVID-19) emergency. The Treasury Department and IRS are providing relief to all taxpayers who have Federal income tax returns and Federal income tax payments due on April 15, 2020. The April 15, 2020 deadline is postponed to July 15, 2020. Associated interest, additions to tax, and penalties for late filing or late payment will be suspended until July 15, 2020.”</p>	

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	<p>to get an Economic Impact Payment (4/15/20)</p> <p>IRS COVID Tax Tip 2020-40, Here's how much individuals will get from the Economic Impact Payments (4/14/20)</p> <p>IRS article - IRS tool to help non-filers get Economic Impact Payments (4/16/20)</p> <p>IRS article - Be on the lookout for coronavirus scammers (4/16/20)</p> <p>IRS article - Find out when your Economic Impact Payment will arrive (4/16/20)</p> <p>IRS article - Who gets an economic impact payment and how much is it? (4/16/20)</p> <p>SBA Guidance – Proposed Regulations – Interim Final Rule on Business Loan Program Temporary Changes; Paycheck Protection Program – Additional Eligibility Criteria and Requirements for Certain Pledges of Loans (PPP) (4/13/20)</p> <p>IRS Memorandum to IRS Services and Enforcement Employees on acceptance of imaged and digital signatures and the electronic transmission of documents (3/27/20)</p> <p>IRS IR-2020-70 (4/13/20) REMINDER: Schedule and pay federal taxes electronically due by July 15; only a few hours remaining for taxpayers to reschedule payments set for April 15</p>	<p>IRS Information Release IR-2020-57 on tax credits for Coronavirus-related leave (3/20/20)</p> <p>Tweet of filing extension until 7/15 (3/20/20) (3/20/20) at 10:04 am – Treasury Secretary Mnuchin tweeted at “...we are moving Tax Day from April 15 to July 15. All taxpayers and businesses will have this additional time to file and make payments without interest or penalties. We are waiting for IRS announcement.</p> <p>IRS Webpage on IRS Operations During COVID-19: Mission-critical functions continue (3/24/20, updated 3/27/20)</p> <p>“March 24, 2020 ... The following is an overview of IRS operations and advice for taxpayers during this period. The IRS will continue to monitor issues related to the COVID-19 outbreak, and updated information will be posted on a special coronavirus page on IRS.gov. <i>Tax Day is now July 15: Key Information for Taxpayers</i> The federal income tax filing due date has been automatically extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer federal income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, corporations and other non-corporate tax filers as well as those who pay self-employment tax. See news release IR-2020-58, Tax Day now July 15: Treasury, IRS extend filing deadline and federal tax payments regardless of amount. <i>Refund filers: File as soon you can</i> Refunds continue: If possible, don't wait until July 15 to file if you're owed a refund; file as soon as possible. Refunds will continue to be paid. For the quickest results, taxpayers should use e-file or Free File with direct deposit to help speed up refunds. E-file recommended: To avoid delays, the IRS urges taxpayers to file electronically rather than on paper; using direct deposit is also critical to speed up refunds. Most taxpayers can file for free with www.IRS.gov/freefile. The IRS will continue to accept electronic and paper-filed returns for taxpayers who have and prefer to continue to file on paper. The IRS emphasizes that during this period paper returns could require additional time to process; filing electronically remains the best option for taxpayers. July 15 extension automatic. Taxpayers do not need to file any additional forms or call the IRS to qualify for this automatic federal tax filing and payment relief. Individual taxpayers who need additional time</p>	

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	<p>IRS Revenue Procedure 2020-26 (4/13/20) provides guidance relating to the tax qualification of certain securitization vehicles that hold mortgage loans for which borrowers have participated in forbearance programs arising from the COVID-19 emergency.</p> <p>IRS Coronavirus and Economic Impact Payments: Resources and Guidance (main IRS page of guidance updated often)</p> <p>IRS FAQs on temporary procedures to fax certain Forms 1139 and 1045 due to COVID-19 (4/30/20 updated, 4/17/20 updated, 4/16/20 updated, originally posted 4/13/20)</p> <p>IRS Statement on Filing Certain Corporate Refund Claims (4/13/20)</p> <p>IRS FAQs on estate tax Form 706 deliveries returned and guidance due to COVID-19 (4/13/20)</p> <p>IRS Rev. Proc. 2020-22 (4/10/20) on section 163(j) election guidance</p> <p>IRS FAQs on deferral of employment tax deposits and payments through December 31, 2020 (4/16/20 updated)</p> <p>IRS FAQs on Installment Agreement Direct Debit Frequently Asked Questions (4/17/20 updated, 4/10/20 updated, originally 4/2/20)</p> <p>IRS IR-2020-69 (4/10/20) Treasury, IRS launch new web tool to help</p>	<p>to file beyond the July 15 deadline can request a filing extension by filing Form 4868 through their tax professional, tax software or using the Free File link on IRS.gov. Businesses who need additional time must file Form 7004.</p> <p>Estimated Payments: The additional time also includes estimated tax payments for tax year 2020 that are due on April 15, 2020 if paid by July 15, 2020.</p> <p>Extensions beyond July 15: The IRS reminds individual taxpayers the easiest and fastest way to request a filing extension is to electronically file Form 4868 through their tax professional, tax software or using the Free File link on IRS.gov. Businesses must file Form 7004.</p> <p><i>Don't forget state tax returns; different deadlines may apply</i></p> <p>The July 15, 2020 extension only applies to federal income tax returns and tax payments otherwise due April 15, 2020, not state tax payments or deposits or payments of any other type of federal tax. Taxpayers also will need to file income tax returns in 42 states plus the District of Columbia. State filing and payment deadlines vary and are not always the same as the federal filing deadline. The IRS urges taxpayers to check with their state tax agencies for those details. More information is available at https://www.taxadmin.org/state-tax-agencies.</p> <p><i>Families First Coronavirus Response Act and other COVID-19 legislation</i></p> <p>The IRS is taking immediate steps to implement COVID-19 legislation during this period. We will also be working closely with our partners in the tax community on this to assist with implementation. Additional information will be posted on the special coronavirus page.</p> <p>Small and midsize businesses. Small and midsize employers can begin taking advantage of two new refundable payroll tax credits, designed to promptly and fully reimburse them, dollar-for-dollar, for the cost of providing Coronavirus-related leave to their employees.</p> <p><i>Stimulus payment checks: No information available yet, No sign-up needed</i></p> <p>At this time, the IRS does not yet have any information regarding stimulus or payment checks, which remain under consideration in Congress. Please do not call the IRS about this. When the IRS has more specific details available, we will make it available on the special coronavirus page.</p> <p><i>Non-filers: Haven't filed a tax return for a previous year? Take steps now.</i></p> <p>....</p> <p><i>IRS mission-critical operations continue; no face-to-face assistance</i></p> <p>To protect employees and taxpayers, the IRS has scaled back our operations to focus on mission-critical activities for the nation. We</p>	

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	<p>non-filers register for Economic Impact Payments</p> <p>IRS IR-2020-68 (4/9/20) IRS urges taxpayers to use electronic options; outlines online assistance</p> <p>IRS Revenue Procedure 2020-24 (4/9/20) on NOL provision in CARES Act</p> <p>IRS IR-2020-67 (4/9/20) IRS provides guidance under the CARES Act to taxpayers with net operating losses</p> <p>IRS Notice 2020-26 (4/9/20) on extension of time to file application for tentative NOL carryback adjustment</p> <p>IRS Notice 2020-23 (4/9/20) Update to Notice 2020-18, Additional Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic</p> <p>IRS IR- 2020-66 (4/9/20) IRS extends more tax deadlines to cover individuals, trusts, estates corporations and others</p> <p>IRS Statement on Filing Corporate Refund Claims (4/8/20)</p> <p>IRS Revenue Procedure 2020-23 (4/8/20) Allows an eligible partnership to file an amended Form 1065</p> <p>Treasury Paycheck Protection Program (PPP) FAQs (5/4/20 updated, 4/28/20 updated, 4/23/20)</p>	<p>continue to follow guidance from the U.S. Centers for Disease Control and Prevention (CDC) and the Office of Personnel Management (OPM) as well as state and local officials to ensure the safety of IRS employees and the public we serve.</p> <p>Many IRS offices in areas hardest hit by COVID-19 are closed or have reduced operations on mission-critical items. Telework-eligible employees across the IRS continue to work during this period.</p> <p>The IRS emphasizes it is assessing its operations on a daily basis. The following is an overview of various operations of interest to taxpayers and tax professionals:</p> <p>In-person assistance. The IRS has temporarily suspended almost all face-to-face contacts with taxpayers. All Taxpayer Assistance Centers (TACs) are closed and face-to-face service discontinued throughout the country until further notice. For taxpayers with TAC appointments, every effort to resolve the taxpayer's assistance needs by phone will be made.</p> <p>Automated applications. IRS.gov and many automated applications remain available, including such things as Where's My Refund, the IRS2Go phone app and online payments and online payment agreements.</p> <p>Telephones. Limited live telephone customer service assistance is currently available, but local office closings, limited call site staff and high demand means that there is extremely high call volume. Wait times will be lengthy. The IRS strongly urges people to use IRS.gov for information.</p> <p>Practitioner Priority Service (PPS) – Due to staff limitations the Practitioner Priority Service line is closed until further notice. Please make IRS.gov your first option for answers to questions. Practitioners with e-Services accounts and with client authorization can access the Transcript Delivery System to obtain prior-year transcripts. Taxpayers should use Where's My Refund? and Get Transcript, both common requests.</p> <p>Normal operations will resume as soon as possible.</p> <p>Taxpayer appointments. During this period, all face-to-face appointments at an IRS Taxpayer Assistance Center are cancelled. Taxpayers do not need to call to cancel their appointments.</p> <p>Taxpayer correspondence. While able to receive mail, the IRS will be responding to paper correspondence only to a very limited degree during this period. Taxpayers who mail correspondence to the IRS during this period should expect to wait longer than usual for a response. Even after normal operations resume as it will take the IRS time to work through any correspondence backlog.</p>	

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	<p>updated, 4/8/20 updated, 4/6/20 originally posted)</p> <p>SBA Guidance – Proposed Regulations – Final Interim Rule on Business Loan Program and Paycheck Protection Program (PPP) – (4/2/20)</p> <p>IRS Information Release IR-2020-64 (4/2/20)</p> <p>Economic Impact Payments – e-Poster (PDF) (4/2/20)</p> <p>Treasury News Release: Social Security Recipients Will Automatically Receive Economic Impact Payments (4/1/20)</p> <p>DOL Temporary Regulations on Paid Leave under the Families First Coronavirus Response Act (4/1/20)</p> <p>IRS Notice 2020-22 (PDF), Relief from Penalty for Failure to Deposit Employment Taxes (3/31/20)</p> <p>IRS Information Release IR-2020-62 on Employee Retention Credit (3/31/20)</p> <p>IRS FAQs on Tax Credits for Required Paid Leave - COVID-19-Related Tax Credits for Required Paid Leave Provided by Small and Midsize Businesses FAQs (4/17/20 updated, 4/10/20 updated, originally posted 3/31/20)</p> <p>Department of Treasury Paycheck Protection Program application and accompanying borrower guide and</p>	<p><i>Other IRS operations</i></p> <p>Compliance activity. The IRS is continuing to assess the impact of COVID-19 on a range of compliance activity across the agency. Statute of limitations issues. The IRS will continue working cases where a statute of limitation is pending. In some of these situations, the IRS will work with the taxpayer or their representative to obtain an extension of the statute.</p> <p>Office of Chief Counsel. The Office of Chief Counsel continues to work to resolve cases in litigation, including those on calendars in various cities through July 3, 2020, that were recently cancelled by the U.S. Tax Court. Counsel continues to work on cases in litigation generally and to support and advise the IRS operating divisions on their enforcement and examination activities. Although Counsel is not meeting with taxpayers or their representatives in face-to-face meetings, or taking depositions, taxpayers should know that our attorneys are available to discuss their cases by telephone.</p> <p>Independent Office of Appeals. At this time, Appeals employees will continue to work their cases. Although Appeals is not currently holding in-person conferences with taxpayers, conferences may be held over the telephone or by videoconference. To the extent they can, taxpayers are encouraged to promptly respond to any outstanding requests for information for all cases in the Independent Office of Appeals.</p> <p>Taxpayer Advocate Service. Currently, TAS remains open to receive phone calls at the local phone numbers but has suspended walk-in services in their offices and their toll-free centralized number is unavailable until further notice. Please visit taxpayeradvocate.irs.gov to locate your local office phone number.</p> <p>Tax-exempt Sector Determinations, Rulings and Closing Agreements. The IRS continues to process applications for recognition of tax exemption for exempt organizations, rulings and determinations for employees plans and closing agreements for municipal issuers.” (originally posted 3/24/20, updated 3/27/20)</p> <p>IRC Code section 7508A and Treas. Reg. § 301.7508A-1 and IRS Rev. Proc. 2018-58</p> <p>The IRS has started to close field offices in some coronavirus hot spots, like Seattle, New York and Northern California. (3/18/20)</p> <p>IRS Website Alert: (3/22/20)</p> <p>“In response to the national emergency and to protect our employees, America’s taxpayers, communities and our partners, the IRS has temporarily closed all Taxpayer Assistance Centers and discontinued face-to-face service throughout the country until further notice. The IRS</p>	

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	<p>website supplemental information (3/31/20)</p> <p>IRS Statement on IRS Grants Extension of Time to File FATCA Information Returns (3/30/20)</p> <p>IRS Information Release IR-2020-61 on economic impact payments (3/30/20)</p> <p>IRS Notice 2020-21, Effective Date for Employment Tax Credits Under the Families First Coronavirus Response Act (3/27/20)</p> <p>IRS Notice 2020-20, Update to Notice 2020-18, Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic, Related to Gift and Generation-Skipping Transfer Tax Filing and Payment Deadlines (3/27/20)</p> <p>IR-2020-59 on compliance program suspension (3/25/20)</p> <p>IRS FAQs - Filing and Payment Deadlines Questions and Answers (updated 4/10/20, originally posted 3/24/20)</p> <p>IRS Webpage on IRS Operations During COVID-19: Mission-critical functions continue (3/24/20)</p> <p>Legislation</p> <p>H.R. 6201: Families First Coronavirus Response Act</p> <p>S.3548: Coronavirus Aid, Relief and Economic Security (CARES) Act</p>	<p>is continuing to process tax returns, issue refunds and help taxpayers to the greatest extent possible. Click here for more info on taxpayer assistance center closures.”</p> <p>Taxpayer Assistance Center Statement (3/20/20)</p> <p>“...In response to the national emergency, the IRS has temporarily closed all Taxpayer Assistance Centers and discontinue face-to-face service throughout the country until further notice. The IRS is continuing to process tax returns, issue refunds and help taxpayers to the greatest extent possible. Taxpayers are highly encouraged to go to IRS.gov and to the newly created IRS.gov/coronavirus webpage where they can find the latest updates about IRS services, explore free options to file or request an extension to file at www.IRS.gov/freefile, find forms, tax help, refund status and payment options.”</p> <p>PRIOR IRS Notice 2020-17 on delay of payment until 7/15 (3/18/20)</p> <p>IRS Statement on Payment Deadline Extended to July 15, 2020 (3/18/20)</p> <p>Treasury Press Release on Delay of Payment from April 15 to July 15 (3/18/20)</p> <p>IRS will step back on a variety of enforcement actions because of the spreading virus. (BloombergTax, 3/17/20)</p> <p>“The IRS will stop some enforcement actions, including certain levies and collection notices, until further notice in response to the Covid-19 outbreak, according to an alert sent to employees Tuesday. Effective immediately, the IRS’s automated collection system will stop all levies and notices, according to the alert, which was seen by Bloomberg Tax. The only exception is LP68 Notices, which notify taxpayers a levy has been released and that they no longer need to turn over money or property to pay back taxes.</p> <ul style="list-style-type: none"> • The IRS didn’t return a request for comment. • The IRS uses the automated collection system to send notices demanding payment from delinquent taxpayers and to take collection actions, including levying wages and bank account funds and filing federal tax liens. • Easing enforcement action is the latest example of steps the agency is taking to address the virus pandemic. The IRS has also expanded its employees’ ability to work remotely, and the Treasury Department has announced it will allow taxpayers to 	

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	<p>Other</p> <p>U.S. Department of Labor: COVID-19 and the Expanded Family and Medical Leave Act Questions and Answers (88 FAQs as of 4/20/20)</p> <p>U.S. Small Business Administration: Coronavirus Small Business Guidance and Loan Resources</p> <p>Department of Labor's COVID-19 and the American Workplace (3/31/20)</p> <p>DOL Guidance on Paid Sick Leave and Expanded FMLA under the Enacted Families First Coronavirus Response Act (3/24/20)</p> <p>Labor Department release (March 24, 2020), on Families First Coronavirus Response Act: Questions and Answers, includes:</p> <ul style="list-style-type: none"> • Fact sheet for employees • Fact sheet for employers • Questions and answers <p>White House Briefing Statement - President Approves Washington Disaster Declaration (3/22/20)</p> <p>IR-2020-58 Information Release on extended filing and payment due date from April 15 to 7/15: (3/21/20)</p> <p>Updated IRS Statement on filing and payment extension to 7/15 (3/21/20)</p>	<p>defer tax payments with no penalties or interest.” (Bloomberg Tax, 3/17/20)</p> <p>IR-2020-54 and Notice 2020-15 - High-deductible health plans (HDHPs) can cover coronavirus costs (including testing and treatment). The notice applies only to HSA-eligible HDHPs. “An individual with an HDHP that covers these costs may continue to contribute to a health savings account (HSA). As stated in Notice 2020-15, health plans that otherwise qualify as HDHPs will not lose that status merely because they cover the cost of testing or treatment of COVID-19 before plan deductibles have been met. As in the past, any vaccination costs continue to count as preventive care and can be paid for by an HDHP.”</p>	

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	<p>FEMA website on NY disaster declaration (3/20/20)</p> <p>Taxpayer Assistance Center Statement (3/20/20)</p> <p>IRS Notice 2020-18 on extending 4/15 filing and payment to 7/15 (3/20/20)</p> <p>IR-2020-57 on tax credits for Coronavirus-related leave (3/20/20)</p> <p>Tweet on extending 4/15 filing and payment until 7/15 (3/20/20,10:04 am)</p> <p>IRS Notice 2020-17 and Statement and Press Release on delay of payment until 7/15 (3/18/20)</p> <p>IRS Coronavirus Tax Relief Page</p> <p>IRS Resource Guide on Disaster Assistance and Emergency Relief Program (6/24/19)</p> <p>IR-2020-54 and Notice 2020-15 on high deductible health plans and COVID-19 expenses (3/11/20)</p> <p>FEMA News Release HQ-20-017-Fact Sheet (3/13/20)</p> <p>(July 15 – filing and payment delayed until 7/15 for individuals for income taxes and self-employment taxes, corps, trusts and estates income taxes, and gift tax and GST tax, waives interest and penalties, first quarter estimated taxes covered in relief)</p>		

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	<p>(new changes include issues ranging from postponing certain payments related to Installment Agreements and Offers in Compromise to collection and limiting certain enforcement actions. The IRS will be temporarily modifying the following activities as soon as possible; the projected start date will be April 1 and the effort will initially run through July 15. IRS will continue to take steps where necessary to protect all applicable statutes of limitations. Liens and levies (including any seizures of a personal residence) initiated by field revenue officers will be suspended during this period. New automatic, systemic liens and levies will be suspended during this period. For EITC verification, and if unable to do so, please reach out to the IRS indicating the reason such information is not available. Until July 15, 2020, the IRS will not deny these credits for a failure to provide requested information.)</p>		
<p>AICPA advocacy and resources</p>	<p>AICPA Coronavirus Resource Center (short url: www.aicpa.org/coronavirus)</p> <p>AICPA Coronavirus (COVID-19) Tax Policy and Advocacy Resources (4/9/20)</p> <p>AICPA State Tax Filing Guidance on Coronavirus (this chart – short url: https://tinyurl.com/state-filing-guidance) (<i>open to everyone</i>) (originally 3/13/20)</p> <p>AICPA Recommendations on State and Local Tax Filing, Payment, and</p>	<p>AICPA letter to Congress supporting deductibility of PPP loan expenses (5/6/20)</p> <p>AICPA video and Journal of Accountancy podcast on AICPA recommendations on state and local tax administrative, filing, and payment relief for the coronavirus pandemic (5/6/20 podcast, 4/29/20 video)</p> <p>AICPA Recommendations on State and Local Tax Filing, Payment, and Administrative Relief during the Coronavirus Pandemic (4/21/20)</p> <p>“AICPA Recommendations for Administrative and Filing and Payment Relief for State and Local Taxes during the Coronavirus Pandemic</p>	<p>AICPA Press Release – AICPA Supports Omnibus Legislation Allowing Deductibility for PPP Loan (12/21/20)</p> <p>AICPA Press Release – AICPA Says PPP Deductibility Cap Proposal Creates More Problems for U.S. Businesses and Ignores Congressional Intent (12/18/20)</p> <p>AICPA Press Release – AICPA Leads Coalition Letter Once Again Calling on IRS, Treasury to Provide Penalty Relief for Those Impacted by Pandemic (12/8/20)</p> <p>AICPA Press Release - AICPA and More Than 560 National and Local Business Organizations Urge Congress to Immediately Pass PPP Expense Forgiveness Legislation (12/3/20)</p>

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	<p>Administrative Relief during the Coronavirus Pandemic (4/21/20)</p> <p>AICPA Chart on States' Guidance on Electronic Signatures (7/23/20)</p> <p>AICPA client letter state tax telework (<i>open to AICPA Tax Section members</i>) (9/28/20)</p> <p>CNA risk alert on state tax telework (10/20/20)</p> <p>AICPA video and Journal of Accountancy podcast and AICPA Insights blog on AICPA update on state tax guidance and issues regarding teleworking during the pandemic (8/28/20 podcast, 8/6/20 video)</p> <p>AICPA video and Journal of Accountancy podcast on AICPA recommendations on state and local tax administrative, filing, and payment relief for the coronavirus pandemic (5/6/20 podcast, 4/29/20 video)</p> <p>AICPA joins coalition letter to Congress deductibility of expenses for PPP loan forgiveness (8/4/20)</p> <p>AICPA letter to Congress on Phase 4 of Coronavirus Pandemic Relief including mobile workforce and state and local funding and PPP expenses deductibility (7/20/20)</p> <p>AICPA Press Release on AICPA Urges IRS to 'Act Immediately' to Provide Broader Tax Administrative</p>	<p>The AICPA encourages state CPA societies to advocate for fair, reasonable, and administrable tax rules that minimize the complexities and burdens to taxpayers and state tax authorities alike.</p> <p>To assist state CPA societies, the AICPA identified the below list of administrative, filing, and payment relief for state and local taxpayers in response to the COVID-19 pandemic. AICPA is also updating a state tax guidance chart.</p> <p>Tax practitioners responsible for preparing federal, state, and local tax returns of taxpayers are now required to telework and, in many cases, shelter in place to prevent the spread of the COVID-19 virus. The unique and unprecedented nature of this crisis makes many deadlines and administrative practices traditionally required by state and local tax administrators unworkable.</p> <p>The below list outlines recommendations that state and local tax administrators should provide to assist taxpayers, businesses, and governments during the next few months, as taxpayers in the state adapt to the limitations this disruption presents.</p> <p>During the pandemic, state and local jurisdictions should:</p> <ol style="list-style-type: none"> 2. Permit businesses to adhere to work locations for state and local tax purposes during the pandemic and allow businesses the option to use these employees' work locations for payroll withholding, nexus, and apportionment purposes while such telework requirements are in place. <ol style="list-style-type: none"> a. <i>Provide that the presence of an employee working in a state due to shelter-in-place restrictions will not create nexus for tax purposes in that state.</i> <ul style="list-style-type: none"> - Example: District of Columbia, Minnesota, Mississippi b. <i>Provide the option for newly remote workers sheltering in place to continue to have the business withhold income tax based on the state where the employer is located (not where the employee is sheltering in place during the pandemic) for state and local payroll tax purposes, including personal income tax withholding by the employer and employee income tax liability. This treatment would help prevent a double tax where one state uses the convenience of employer test to source wage payments and</i> 	<p>AICPA Press Release - AICPA & its Members Urge Congress to Support PPP Expense Deductibility (11/23/20)</p> <p>AICPA Press Release - IRS Maintains Current Penalty Relief Measures Are 'Enough'; AICPA Disagrees (11/20/20)</p> <p>AICPA Press Release – AICPA Renews Request for Penalty Relief for 2019 Tax Year Filing Season (11/17/20)</p> <p>AICPA Press Release - AICPA/Harris Poll Reveals Many Taxpayers Unaware of State Tax Liabilities Related to Working Remotely (11/5/20)</p> <p>AICPA Press Release – AICPA Comments on CARES Act Overpayments, Sec 965(h), NOL Carrybacks (10/23/20)</p> <p>AICPA Press Release – AICPA Seeks Additional IRS Guidance and Clarity on Employee Retention Credit Provisions of CARES Act (10/14/20)</p> <p>AICPA Press Release – AICPA Applauds IRS Temporary Acceptance of E-Signatures, Urges Permanent Relief (8/28/20)</p> <p>AICPA Press Release - AICPA, COST Lead Letter Urging Congressional Support for State Tax Filing Relief for Remote Workers (8/27/20)</p> <p>AICPA Press Release - AICPA Requests Guidance, Clarity on Payroll Tax Deferral Memo (8/13/20)</p> <p>AICPA Press Release – AICPA Joins Letter Urging Congress to Restore Tax Benefits to Main Street Businesses Intended by CARES Act</p>

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	<p>and Penalty Relief Due to Pandemic (7/15/20)</p> <p>AICPA Press Release on CARES Act Causes Unexpected Valuation Considerations for Divorces, Estate Plans and Equity Partnerships (7/8/20)</p> <p>AICPA letter to IRS and Treasury on Tax Administrative and Penalty Relief Needed (7/2/20)</p> <p>AICPA press release on Treasury and Federal Reserve Must Create New Lending Facility to Help Small Business, Says Coalition of 21 Leading Retail, Manufacturing and Business Associations (7/1/20)</p> <p>New AICPA Accounting Guidance Helps PPP Lenders Make Appropriate Financial Reporting Decisions (6/30/20)</p> <p>AICPA Applauds “Calculate PPP Forgiveness Act of 2020” As A Critical, Positive Step for Small Business Recovery (6/20/30)</p> <p>AICPA Requests Additional Guidance and Relief for Limitations on Excess Business Losses of Noncorporate Taxpayers (6/23/20)</p> <p>AICPA letter to IRS and Treasury on Request for Additional Guidance and Relief Regarding Section 461(l) – Limitations on Excess Business Losses of Noncorporate Taxpayers (6/22/20)</p>	<p>the other state uses the physical presence standard. State and local jurisdictions should:</p> <ul style="list-style-type: none"> - Allow businesses to continue to withhold income tax in the state where employer is located (not employee). - Allow the employee who is temporarily telecommuting to continue to pay tax to the state where employer is located. - Examples: Mississippi, New Jersey, Pennsylvania <p>c. <i>Provide that newly remote workers because of COVID-19 will not count against companies taking P.L. 86-272 positions.</i></p> <p>- Example: Indiana</p> <p>As of 4/21/20”</p> <p>3. Delay until 7/15 all state and local income and franchise filing and payment and estimated tax payment deadlines originally due 3/1/20-7/15/20.</p> <ul style="list-style-type: none"> a. <i>The delay should apply to all taxpayers, including calendar and fiscal year filers, individuals, corporations, exempt organizations, estate and trust income tax returns, partnerships, S corporations, estate and gift tax returns, and information returns.</i> b. <i>Localities should follow the lead of states and the federal government and broadly postpone all tax filing and payment deadlines for local taxes, preferably by statewide action to ensure consistency among local governments.</i> <p>4. Delay until 7/15 all state and local sales and use taxes, property taxes, business activity taxes, and other tax filing and payment deadlines</p> <p>5. Waive interest and penalties and provide broad reasonable cause relief for late payment and late filing for returns originally due 3/1-7/15 that are filed by 7/15 and other delays and late actions as a result of the pandemic.</p> <p>6. Permit electronic fund transfers for payments with no additional fees (instead of paper checks).</p>	<p>(8/3/20) AICPA Insights Blog 5 reasons borrowers shouldn’t rush their PPP forgiveness applications</p> <p>AICPA Press Release on AICPA Urges IRS to ‘Act Immediately’ to Provide Broader Tax Administrative and Penalty Relief Due to Pandemic (7/15/20)</p> <p>AICPA Press Release on CARES Act Causes Unexpected Valuation Considerations for Divorces, Estate Plans and Equity Partnerships (7/8/20)</p> <p>AICPA letter to IRS and Treasury on Tax Administrative and Penalty Relief Needed (7/2/20)</p> <p>AICPA press release on Treasury and Federal Reserve Must Create New Lending Facility to Help Small Business, Says Coalition of 21 Leading Retail, Manufacturing and Business Associations (7/1/20)</p> <p>New AICPA Accounting Guidance Helps PPP Lenders Make Appropriate Financial Reporting Decisions (6/30/20)</p> <p>AICPA Applauds “Calculate PPP Forgiveness Act of 2020” As A Critical, Positive Step for Small Business Recovery (6/20/30)</p> <p>AICPA Requests Additional Guidance and Relief for Limitations on Excess Business Losses of Noncorporate Taxpayers (6/23/20)</p> <p>AICPA letter to IRS and Treasury on Request for Additional Guidance and Relief Regarding Section 461(l) – Limitations on Excess Business Losses of Noncorporate Taxpayers (6/22/20)</p> <p>AICPA Calls on IRS to Issue Implementation Guidance on IRAs and Trust Issues (6/19/20)</p>

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	<p>AICPA Calls on IRS to Issue Implementation Guidance on IRAs and Trust Issues (6/19/20)</p> <p>AICPA letter to IRS and Treasury on Implementation Guidance Needed on Individual Retirement Account (IRA) and Trust Issues (6/16/20)</p> <p>AICPA Urges Congress to Pass Remote and Mobile Worker Relief Act (6/18/20)</p> <p>AICPA letter to Congress supporting S. 3995, Remote and Mobile Worker Relief Act of 2020 (6/18/20)</p> <p>AICPA Press Release on AICPA Offers Loan Forgiveness Calculator for Paycheck Protection Program (PPP) - Template Shared with Treasury and SBA to Help Resolve Outstanding Issues in Process (5/14/20)</p> <p>AICPA Press Releases on AICPA, NFIB, and Others Say SBA Must Issue More Guidance on PPP Loan Forgiveness (5/12/20)</p> <p>AICPA, NFIB, S Corporation Association and Other Small Business Advocates Say SBA Must Issue More Clear Guidance on PPP Loan Forgiveness, Focus on Program's Intent (5/12/20)</p> <p>AICPA letter to Congress supporting deductibility of PPP loan expenses (5/6/20)</p>	<p>- Example: Mississippi</p> <p>7. Permit electronic images (scanned or photographed) of signatures (instead of wet signature requirements).</p> <p>Examples: Maryland, Massachusetts, Mississippi, New Jersey, New York, Pennsylvania</p> <p>8. Permit electronic filing and email transmission of documents and returns (including allowing an email of a PDF of a return).</p> <p>- Example: Maryland, Mississippi</p> <p>9. Suspend any requirement to send items and returns via certified mail.</p> <p>- Example: Mississippi</p> <p>10. Extend the time to file a refund claim for a previous tax year with a statute of limitation that expires from 3/1/20 until 90 days after the end of the Governor's declared state of emergency in the state.</p> <p>- Example: Georgia, New Jersey</p> <p>11. Provide taxpayers with extensions until 90 days after the end of the Governor's declared state of emergency in the state for audit, exams, appeal deadlines, protest matters, refund claims for previous years and stop during the pandemic all enforcement type activity and automated notices as many of these situations require time sensitive response.</p> <p>- Examples: Georgia, Maryland, Minnesota, Mississippi, Pennsylvania</p> <p>12. Provide an exemption from sales and use tax for donated products, including donations of Personal Protective Equipment (PPE), to a charity or governmental entity.</p> <p>- Example: Indiana</p> <p>As of April 22, 2020" Note: TEI and COST also support many of these recommendations.</p>	<p>AICPA letter to IRS and Treasury on Implementation Guidance Needed on Individual Retirement Account (IRA) and Trust Issues (6/16/20)</p> <p>AICPA Urges Congress to Pass Remote and Mobile Worker Relief Act (6/18/20)</p> <p>AICPA letter to Congress supporting S. 3995, Remote and Mobile Worker Relief Act of 2020 (6/18/20)</p> <p>AICPA Press Release on AICPA Offers Loan Forgiveness Calculator for Paycheck Protection Program (PPP) - Template Shared with Treasury and SBA to Help Resolve Outstanding Issues in Process (5/14/20)</p> <p>AICPA PPP loan forgiveness services matrix (5/6/20)</p> <p>Journal of Accountancy article on AICPA letter to Congress supporting deductibility of PPP loan expenses (5/6/20)</p> <p>AICPA Press Release on Main Street America Urgently Needs PPP Loan Forgiveness Calculation Guidance, Says AICPA (5/1/20)</p> <p>Journal of Accountancy article - CARES Act QIP change requires action (4/29/20)</p> <p>Journal of Accountancy article on COVID-19 pandemic prompts many tax changes (4/24/20)</p> <p>AICPA Press Release on AICPA Offers Recommendations for Loan Forgiveness Under Paycheck Protection Program (4/29/20)</p> <p>AICPA Press Release on AICPA Recommends Federal Reserve Create Short-Term Accounts Receivable Lending Facility</p>

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	<p>AICPA Press Release on Main Street America Urgently Needs PPP Loan Forgiveness Calculation Guidance, Says AICPA (5/1/20)</p> <p>AICPA revised PPP loan forgiveness calculator (updated 5/18/20, originally 5/15/20)</p> <p>AICPA Press Release on AICPA Offers Recommendations for Loan Forgiveness Under Paycheck Protection Program (4/29/20)</p> <p>AICPA video on PPP client risk and agent considerations (4/29/20)</p> <p>AICPA Recommendations on PPP Application and Forgiveness Processes (4/28/20)</p> <p>AICPA Press Release on AICPA Recommends Federal Reserve Create Short-Term Accounts Receivable Lending Facility to Deliver Immediate Cash Flow for Small Business (4/28/20)</p> <p>AICPA letter to Treasury and Fed on short-term lending (4/27/20)</p> <p>AICPA video and Journal of Accountancy podcast on AICPA recommendations on state and local tax administrative, filing, and payment relief for the coronavirus pandemic (5/6/20 podcast, 4/29/20 video)</p>	<p>AICPA Tax Filing FAQs from AICPA Tax Policy and Advocacy group and Journal of Accountancy article on it (updated 4/8/20, originally posted 4/7/20)</p> <p>“AICPA Tax Filing FAQs (updated on April 8, 2020)</p> <p>Taxpayers and CPAs across the country are faced with unprecedented challenges this filing season in light of the COVID-19 pandemic and related closures and shelter-in-place orders. Based on member feedback, the AICPA has identified seven key areas in need of immediate relief and provided the latest developments (below) to the 20 most frequently asked questions on tax filing and payment relief.</p> <p>Correspondence</p> <p>Q1: Due to office shutdowns in major cities, taxpayers and tax preparers may not timely receive or respond to IRS communications/notices that are sent by mail. Will the IRS provide any relief for late responses due to COVID-19?</p> <p>A1: Unfortunately, the IRS has not expressly announced any relief for affected taxpayers in regards to correspondence. AICPA will continue to urge Treasury and IRS to provide generous and automatic relief for issues related to administrative actions such as expiring statutes of limitations, the processing of correspondence and other actions not already covered by previous relief related to COVID-19.</p> <p>Emergency Declaration</p> <p>Q2: If the United States has been declared a disaster area by the President, why is section 7508A relief not granted?</p> <p>A2: Good point. Typically, when the President invokes the Robert T. Stafford Disaster Relief and Emergency Assistance Act, taxpayers are granted broad payment and filing relief under section 7508A. However, the IRS’s approach to COVID-19 has not been consistent with how the agency treated tax payment and filing deadlines over the last several years following a federally-declared disaster.</p> <p>The AICPA continues to advocate the need for comprehensive relief with Treasury and IRS officials. This is a priority for our members.</p> <p>E-Signatures</p>	<p>to Deliver Immediate Cash Flow for Small Business (4/28/20)</p> <p>AICPA Recommendations on PPP Application and Forgiveness Processes (4/28/20)</p> <p>AICPA video on PPP client risk and agent considerations (4/29/20)</p> <p>AICPA letter to Treasury and Fed on short-term lending (4/27/20)</p> <p>AICPA video and Journal of Accountancy podcast on AICPA recommendations on state and local tax administrative, filing, and payment relief for the coronavirus pandemic (5/6/20 podcast, 4/29/20 video)</p> <p>AICPA Insights blog COVID-19 creates 11 new state tax issues (4/24/20) “‘This is the most unusual tax season on the books -- April 15 came and went and yet tax season isn’t over. Over the past several weeks, we’ve heard from members about state and local tax filing, payment and administrative issues. We’ve shared 11 recommendations with the state CPA societies and encouraged them to consider these with their state and local tax authorities. A recap on the past couple of months As you know, over the past two months, the AICPA® has been busy advocating on your behalf and working with Congress. We successfully urged Treasury and the IRS to provide immediate filing and payment relief, along with broader relief for all returns. This led to a delay in federal filings and payments until July 15 for returns due from April 1 to July 15. Our teams continue to advocate and monitor the situation, and we will keep you informed as developments arise. To support members and state CPA societies, we track guidance from the state tax authorities,</p>

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	<p>AICPA Press Release on AICPA Releases Recommendations for Administrative, Filing and Payment Relief for State and Local Taxes during Coronavirus Pandemic (4/23/20)</p> <p>AICPA Insights blog COVID-19 creates 11 new state tax issues (4/24/20)</p> <p>AICPA Press Release – AICPA Supports Omnibus Legislation Allowing Deductibility for PPP Loan (12/21/20)</p> <p>AICPA Press Release – AICPA Says PPP Deductibility Cap Proposal Creates More Problems for U.S. Businesses and Ignores Congressional Intent (12/18/20)</p> <p>AICPA Press Release – AICPA Leads Coalition Letter Once Again Calling on IRS, Treasury to Provide Penalty Relief for Those Impacted by Pandemic (12/8/20)</p> <p>AICPA Press Release - AICPA and More Than 560 National and Local Business Organizations Urge Congress to Immediately Pass PPP Expense Forgiveness Legislation (12/3/20)</p> <p>AICPA Press Release - AICPA & its Members Urge Congress to Support PPP Expense Deductibility (11/23/20)</p> <p>AICPA Press Release - IRS Maintains Current Penalty Relief Measures Are 'Enough'; AICPA Disagrees (11/20/20)</p>	<p>Q3: Has the IRS provided e-signature authorization on all forms (such as, Form 8879) to allow e-filing without needing to meet with the taxpayer in person?</p> <p>A3: On March 27, the IRS issued a memorandum saying they would temporarily accept digital signatures on certain documents to protect their employees. However, it is unclear whether this relief also applies to Form 8879, which would allow millions of taxpayers to e-file their returns.</p> <p>The AICPA contacted Treasury and IRS several times urging them to confirm that the recent changes to their e-mail and digital signatures policy apply broadly to all types of returns and forms. It is important for the IRS to take whatever measures are possible to allow taxpayers and their preparers to utilize technology, such as e-signatures, to keep a safe distance from others during the pandemic.</p> <p>(Unofficially, IRS has told us that we should assume the new policy only applies to the specific collection forms listed in their memorandum. This response is unacceptable given the impact of COVID-19 on the entire Country.)</p> <p>Estates</p> <p>Q4: Has IRS announced filing or payment relief for Form 706? How can IRS expect taxpayers and practitioners to file estate tax returns (which are paper) when offices are under mandatory shut down?</p> <p>A4: Notice 2020-20 and IRS FAQ #7 only offer relief for gift taxes and the GST tax.</p> <p>The AICPA has continued to discuss the impractical nature of filing and paying estate taxes on Form 706 in the current environment with Treasury and IRS. We are expecting further guidance and relief in this area.</p> <p>Estimated Tax Payments</p> <p>Q5: Was relief for estimated tax payments limited to individuals and corporations (or does it also apply to estates, trusts, S corporations and other entities)?</p> <p>A5: Notice 2020-18 provides relief to any taxpayer defined as a “person,” which also included estates, trusts, S corporations and other</p>	<p>develop charts on federal and state due dates and identify various example states in our Recommendations for Administrative, Filing and Payment Relief for State and Local Taxes during the Coronavirus Pandemic. We shared this with state CPA societies to consider at the state and local level.</p> <p>All 41 states with a personal income tax moved their April 15 filing and payment deadlines later. Forty states (and DC) changed their April 15 filing and payment deadline to July 15 for individual income taxes, along with some other entities. We had a cliff-hanger with New Jersey as the last state to make that change. The governor signed the legislation April 14, extending the April 15 filing and payment deadlines to July 15. Five states (and Puerto Rico) changed their April 15 individual income tax filing and payment deadline to a date other than July 15. They are Iowa (July 31), Hawaii, (July 20), Idaho (June 15), Mississippi (May 15), Virginia (filings May 1, June 1 payments) and Puerto Rico (June 15).</p> <p>States continue to issue further guidance, including FAQs and notices of additional relief and extensions. Links and details on the latest information are in our chart on state tax filing guidance on coronavirus.</p> <p>Our recommendations</p> <p>Speaking of additional relief, the unique and unprecedented nature of this crisis makes many deadlines and administrative practices that state and local tax administrators traditionally require unworkable. To help state CPA societies, the AICPA shared the following 11 administrative, filing and payment relief issues for state and local taxpayers relating to the coronavirus pandemic.</p> <p>Specifically, state CPA societies may want to consider suggesting that, during the pandemic, their state and local tax authorities:</p> <ol style="list-style-type: none"> 1. Permit businesses to adhere to work locations for state and local tax purposes during the pandemic and allow businesses

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	<p>AICPA Press Release – AICPA Renews Request for Penalty Relief for 2019 Tax Year Filing Season (11/17/20)</p> <p>AICPA Press Release - AICPA/Harris Poll Reveals Many Taxpayers Unaware of State Tax Liabilities Related to Working Remotely (11/5/20)</p> <p>AICPA Press Release – AICPA Comments on CARES Act Overpayments, Sec 965(h), NOL Carrybacks (10/23/20)</p> <p>AICPA Press Release – AICPA Seeks Additional IRS Guidance and Clarity on Employee Retention Credit Provisions of CARES Act (10/14/20)</p> <p>AICPA Press Release – AICPA Applauds IRS Temporary Acceptance of E-Signatures, Urges Permanent Relief (8/28/20)</p> <p>AICPA Press Release - AICPA, COST Lead Letter Urging Congressional Support for State Tax Filing Relief for Remote Workers (8/27/20)</p> <p>AICPA Press Release - AICPA Requests Guidance, Clarity on Payroll Tax Deferral Memo (8/13/20)</p> <p>AICPA Press Release – AICPA Joins Letter Urging Congress to Restore Tax Benefits to Main Street Businesses Intended by CARES Act (8/3/20)</p>	<p>entities. However, relief has only been granted for estimated tax payments with an April 15 due date, and not on any other date. IRS FAQ #1 confirms that estimated payments on any other date is not deferred.</p> <p>The AICPA has repeatedly requested that IRS and Treasury grant relief to tax payments that occur on other than April 15.</p> <p>Q6: How will IRS treat 2019 overpayments and excess Q1 payments?</p> <p>A6: The IRS has not provided definitive guidance. It is reasonable that 2019 overpayments and excess Q1 payments would be credited to the next payment due. We expect additional FAQs to be issued soon to address this concern.</p> <p>Q7: Has the IRS indicated whether they are considering relief for Q2, Q3 and Q4?</p> <p>A7: The IRS has not officially provided relief for any payments other than Q1. The AICPA has advocated for Q2 relief and urged Treasury and the IRS to develop a contingency plan for deadlines occurring after July 15.</p> <p>Extensions</p> <p>Q8: Given that the IRS has not provided filing/payment extensions to many types of returns and the extreme difficulty of some taxpayers to meet their filing deadlines, is a zero-extension valid?</p> <p>A8: Currently, the IRS has not provided a response to our question regarding the validity of zero-extensions. This is a high priority issue for us as many members are asking this question.</p> <p>We think that Treasury and the IRS should offer generous and automatic relief for other issues related to administrative actions such as expiring statues of limitations, the processing of correspondence, and other actions not already covered by previous relief related to COVID-19.</p> <p>Fiscal Year Entities</p> <p>Q9: Has IRS provided relief for partnership and corporation filings for fiscal year filers with the year ending January 31, 2020?</p>	<p>the option to use these employees’ work locations for payroll withholding, nexus and apportionment purposes while such telework requirements are in place.</p> <ol style="list-style-type: none"> 2. Delay until July 15 all state and local income and franchise filing and payment and estimated tax payment deadlines originally due March 1 through July 15. 3. Delay until July 15 all state and local sales and use taxes, property taxes, business activity taxes and other tax filing and payment deadlines. 4. Waive interest and penalties and provide broad reasonable cause relief for late payment and late filing for returns originally due March 1 through July 15 that are filed by July 15 and other delays and late actions as a result of the pandemic. 5. Permit electronic fund transfers for payments with no additional fees. 6. Permit electronic images (scanned or photographed) of signatures. 7. Permit electronic filing and email transmission of documents and returns (including allowing an email of a PDF of a return). 8. Suspend any requirement to send items and returns via certified mail. 9. Extend the time to file a refund claim for a previous tax year with a statute of limitations that expires from March 1 until 90 days after the end of the governor’s declared state of emergency in the state. 10. Provide taxpayers with extensions until 90 days after the end of the governor’s declared state of emergency in the state for audit, exams, appeal deadlines, protest matters, refund claims for previous years and stop during the pandemic all enforcement type activity and automated notices as many of these situations require time-sensitive response. 11. Provide an exemption from the sales and use tax for donated products, including

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	<p>AICPA Journal of Accountancy Special COVID-19 May issue and article on COVID-19 pandemic prompts many tax changes (4/24/20)</p> <p>AICPA Press Release on AICPA Offers Recommendations for Firm-Lender Relationship for Paycheck Protection Program (4/23/20)</p> <p>AICPA Press Release on Coronavirus Causes Largest Drop in Americans' Financial Satisfaction in Over A Decade: AICPA Index (4/23/20)</p> <p>AICPA Press Release on AICPA Auditing Standards Board Agrees to Defer SASs 134-140 Effective Dates for One Year Due to Coronavirus (4/20/20)</p> <p>AICPA Press Release on AICPA Calls for IRS Guidance in Employee Retention Credit Provisions (4/20/20)</p> <p>AICPA Press Release on AICPA Applauds Senators Doug Jones and Chris Van Hollen For Encouraging Stronger Guidance on Use of Payroll Cost Reports (4/17/20)</p> <p>AICPA Press Release on AICPA Urges Additional Funding for Paycheck Protection Program (4/16/20)</p> <p>AICPA Insights Blog on The dashed hopes of an "easy" tax season (4/15/20)</p> <p>AICPA Webcast archives</p>	<p>A9: Notice 2020-18 only granted filing and payment relief if the fiscal year filer had a payment or return due date of April 15 (regardless of extension). IRS FAQ #1 and FAQ # 5 confirm. We recognize that this approach is inconsistent with how tax deadlines have been dealt with in the past in a disaster zone.</p> <p>The AICPA continues to urge Treasury and IRS to grant broad relief for all taxpayers with a payment or return due date between March 3 and July 15.</p> <p>IRAs/Retirement Plans</p> <p>Q10: The CARES Act suspended required minimum distributions (RMDs) for 2020. What if individuals already took their RMD for 2020? Are they permitted to contribute the amount back into their IRA?</p> <p>A10: If an individual already took out their RMD for 2020, there is an opportunity to recontribute it as a rollover if it is recontributed within the 60-day rollover period. The AICPA supports broader relief for those individuals who are outside the 60-day window.</p> <p>Gift & GST Tax</p> <p>Q11: Has IRS provided filing or payment relief for Form 709? If yes, does the relief extend to GST elections on the return?</p> <p>A11: Notice 2020-20 extended filing and payment for Form 709 to July 15 and we think that if the GST election out of automatic allocation is on a timely filed gift tax return, including on a Form 709 filed by the postponed 7/15 deadline, the IRS should treat the election as valid. However, Notice 2020-20 did not specifically address elections.</p> <p>The AICPA continues to discuss the need for comprehensive relief (including elections) with Treasury and IRS officials.</p> <p>IRS Closures</p> <p>Q12: With the IRS shutting down many critical services, like that PPS line and various help desks, how are tax preparers expected to resolve issues that only the IRS can resolve?</p> <p>A12: We understand that the IRS is dealing with an unpredictable crisis and they must do what they can to keep their employees safe. However,</p>	<p>donations of personal protective equipment (PPE) to a charity or governmental entity.</p> <p>Lend a hand If you want to help with these issues, consider contacting your state CPA society to assist. They are working with their state and local tax authorities to address these issues to benefit taxpayers, businesses and governments and will continue advocating over the next few months as taxpayers in the state adapt to the limitations this disruption presents.</p> <p>Resources available to you In addition to the resources listed above, you may also be interested in the following to help you with coronavirus tax filing issues during this time:</p> <ul style="list-style-type: none"> • AICPA Coronavirus COVID-19 Tax Policy & Advocacy Resources • AICPA Coronavirus Tax Resources • AICPA Coronavirus (COVID-19) Resource Center • IRS Coronavirus and Economic Impact Payments: Resources and Guidance <p>We hope that everyone stays healthy and continues to work well remotely with clients and state tax authorities while we get through this extended tax season coronavirus pandemic.</p> <p><i>Eileen Sherr, CPA, CGMA, M.T., Senior Manager - AICPA Tax Policy & Advocacy, Association of International Certified Professional Accountants</i> (4/24/20)</p> <p>AICPA Press Release on AICPA Releases Recommendations for Administrative, Filing and Payment Relief for State and Local Taxes during Coronavirus Pandemic (4/23/20)</p> <p>“As the country works to navigate changes in federal and state tax filing and payment deadlines as a result of the global coronavirus pandemic, the American Institute of CPAs (AICPA) is providing recommendations for administrative, filing and payment relief for state and local taxes (SALT).</p>

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	<p>Understanding Market Implications and Bringing Calm Amid Chaos</p> <p>Navigating change: Tax implications of the Families First Coronavirus Response Act</p> <p>Tax Implications of the Coronavirus Aid Relief and Economic Security (CARES) Act</p> <p>AICPA Press Release on AICPA Letter to Mnuchin on needed additional filing relief (4/7/20)</p> <p>AICPA Letter to Treasury on needed additional tax filing relief (4/7/20)</p> <p>AICPA Tax Filing FAQs from AICPA Tax Policy and Advocacy group and Journal of Accountancy article on it (4/7/20)</p> <p>AICPA Coronavirus (COVID-19) Tax Resource Center (short url: www.aicpa.org/covid19tax), which includes:</p> <p>AICPA comparison of COVID-19 business relief options (7/20/20)</p> <p>Client-facing tools</p> <p>Coronavirus Individual Client Letter (open to AICPA members)</p> <p>Coronavirus Business Client Letter (open to AICPA members)</p> <p>Coronavirus Tax Snapshot for Clients - Coronavirus Individual and Small Business Impacts (open to AICPA members) (3/25/20)</p>	<p>these shutdowns will not permit taxpayers and their advisors to get the help they need to file their returns.</p> <p>The AICPA continues to advocate the need for comprehensive relief with Treasury and IRS officials given the evolving nature of the COVID-19 pandemic.</p> <p>Non-Income Tax Payments</p> <p>Q13: Has the IRS granted any relief for non-income tax payments, such as payroll or excise tax deposits?</p> <p>A13: Currently, there's no relief for non-income tax payments under recently issued IRS guidance (except for gift tax and GST tax in Notice 2020-20). This approach is entirely inconsistent with how the IRS has treated tax payment and filing deadlines over the last several years following a federally-declared disaster.</p> <p>The AICPA continues to discuss the need for comprehensive relief (including the need to delay non-income tax payments) with Treasury and IRS officials, and Congress did provide some payroll tax relief in the FFCRA and CARES.</p> <p>Related Forms/Elections</p> <p>Q14: Has the IRS provided any relief for information reporting forms (such as Form 3520 and Form 5471)?</p> <p>A14: Notice 2018-18 does not provide relief for information reporting forms.</p> <p>According to the AICPA, this approach is unacceptable given the unprecedented challenges facing taxpayers and tax preparers during the COVID-19 pandemic.</p> <p>Mike Desmond, IRS Chief Counsel, has stated that "We have received hundreds of additional comments in terms of time-sensitive dates in the internal revenue laws that are not covered by that April 15 payment and filing deadline extension. Those are all being triaged here, and we're considering all of them." The AICPA continues to discuss the need for comprehensive relief (including information reporting forms) with Treasury and IRS officials, and is optimistic that information returns will receive needed relief.</p>	<p>"Tax practitioners responsible for preparing federal, state and local tax returns of taxpayers are now required to telework and, in many cases, shelter in place to prevent the spread of the COVID-19 virus. The unique and unprecedented nature of this crisis makes many deadlines and administrative practices traditionally required by state and local tax administrators unworkable," said the AICPA. "To assist state CPA societies in advocating for fair, reasonable and administrable tax rules, the AICPA has developed a list of recommended administrative, filing, and payment relief for state and local taxpayers. AICPA also continues to maintain its state tax guidance chart as a resource for taxpayers and their advisors," said AICPA Senior Manager for Tax Policy and Advocacy, Eileen Sherr, CPA, CGMA. During the pandemic, state and local jurisdictions should:</p> <ol style="list-style-type: none"> 1. Permit businesses to adhere to work locations for state and local tax purposes during the pandemic and allow businesses the option to use these employees' work locations for payroll withholding, nexus, and apportionment purposes while such telework requirements are in place. 2. Delay until 7/15 all state and local income and franchise filing and payment and estimated tax payment deadlines originally due 3/1/20-7/15/20. 3. Delay until 7/15 all state and local sales and use taxes, property taxes, business activity taxes, and other tax filing and payment deadlines. 4. Waive interest and penalties and provide broad reasonable cause relief for late payment and late filing for returns originally due 3/1-7/15 that are filed by 7/15 and other delays and late actions as a result of the pandemic. 5. Permit electronic fund transfers for payments with no additional fees (instead of paper checks).

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	<p>Practitioner guidance</p> <p>AICPA comparison of COVID-19 business relief options (7/20/20)</p> <p>CARES Act and Families First Coronavirus Response Act Summary (open to AICPA members)</p> <p>CARES Act Stimulus Calculator (open to everyone)</p> <p>Coronavirus and Tax Impacts FAQs (open to AICPA members) (3/25/20)</p> <p>Federal Due Dates Chart Updated for COVID-19 Relief (open to AICPA members)</p> <p>State Due Dates Chart Updated for COVID-19 Relief (open to AICPA members)</p> <p>AICPA COVID-19 tax chat feature, on AICPA resources on the CARES Act, FFCRA, SBA loan programs and other COVID-19 tax relief programs. Available M-F, 9am-5pm ET (4/17/20)</p> <p>AICPA State Tax Filing Guidance on Coronavirus (this chart – short url: https://tinyurl.com/state-filing-guidance) (open to everyone)</p> <p>AICPA Engagement letter for loan application assistance (5/4/20)</p> <p>AICPA Release on ethical implications to consider for</p>	<p>Q15: Has the IRS provided any relief for related information returns that are filed with a return that was granted an automatic extension (such as Form 1040)?</p> <p>A15: Notice 2018-18 does not provide relief for information returns. IRS FAQ #10 specifically states that relief only applies to the filing of Federal income tax returns due April 15, 2020. However, the IRS did grant an extension of time to file to FATCA information returns. The guidance does not specifically grant relief to FBAR filings; however, an automatic extension is available without the need to file a form.</p> <p>According to the AICPA, this approach is unacceptable given the unprecedented challenges facing taxpayers and tax preparers during the COVID-19 pandemic. We continue to discuss the need for comprehensive relief (including information returns) with Treasury and IRS officials.</p> <p>Q16: Does the postponement of the 4/15 deadline apply to “timely elections”?</p> <p>A16: Notice 2018-18 does not provide relief for timely elections.</p> <p>According to the AICPA, this approach is unacceptable given the unprecedented challenges facing taxpayers and tax preparers during the COVID-19 pandemic.</p> <p>Mike Desmond, IRS Chief Counsel, has stated that “We have received hundreds of additional comments in terms of time-sensitive dates in the internal revenue laws that are not covered by that April 15 payment and filing deadline extension. Those are all being triaged here, and we’re considering all of them.” The AICPA continues to discuss the need for comprehensive relief (including elections) with Treasury and IRS officials, and is optimistic that elections will receive needed relief.</p> <p>Q17: Has an extension of time been granted to file or revoke certain business elections (such as, method of accounting changes or S corporation elections)?</p> <p>A17: Notice 2018-18 does not provide relief for filing or revoking business elections.</p> <p>According to the AICPA, this approach is unacceptable given the unprecedented challenges facing taxpayers and tax preparers during the COVID-19 pandemic.</p>	<p>6. Permit electronic images (scanned or photographed) of signatures (instead of wet signature requirements).</p> <p>7. Permit electronic filing and email transmission of documents and returns (including allowing an email of a PDF of a return).</p> <p>8. Suspend any requirement to send items and returns via certified mail.</p> <p>9. Extend the time to file a refund claim for a previous tax year with a statute of limitation that expires from 3/1/20 until 90 days after the end of the Governor’s declared state of emergency in the state.</p> <p>10. Provide taxpayers with extensions until 90 days after the end of the Governor’s declared state of emergency in the state for audit, exams, appeal deadlines, protest matters, refund claims for previous years and stop during the pandemic all enforcement type activity and automated notices as many of these situations require time sensitive response.</p> <p>11. Provide an exemption from sales and use tax for donated products, including donations of Personal Protective Equipment (PPE), to a charity or governmental entity.” (4/23/20)</p> <p>AICPA Special Report on Small Business Loans Under the Payroll Protection Program Issues Related to CPA Involvement (4/22/20)</p> <p>AICPA update: Impact of accepting PPP agent fees on independence (4/13/20)</p> <p>AICPA Insights Blog on “The dashed hopes of an “easy” tax season (4/15/20)</p> <p>AICPA COVID-19 tax chat feature, on AICPA resources on the CARES Act, FFCRA, SBA loan programs and other COVID-19 tax relief programs. Available M-F, 9am-5pm ET (4/17/20)</p>

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	<p>COVID-19 PPP loan applications (4/3/20)</p> <p>AICPA list of recommended documents and direction on key calculations for PPP loan applicants – shared recommendations with Congress (4/6/20)</p> <p>AICPA Resources for CPAs on SBA Paycheck Protection Program (PPP) - Loan Resources & Calculators (<i>open to everyone</i>) (short url https://www.aicpa.org/sba), including:</p> <p>AICPA Statement on CPAs as Agents for PPP Applications</p> <p>Important ethical implications to consider for COVID-19 PPP loan applications</p> <p>Update: Impact of accepting PPP agent fees on independence</p> <p>Emergency funding to offset Coronavirus impacts on your business</p> <p>AICPA Town Hall Update with AICPA Leaders: CARES Act and Paycheck Protection Program (PPP)</p> <p>GENERAL RESOURCES</p> <p>Sample PPP application</p> <p>Frequently Asked Questions (FAQs) about the PPP (5/21/20)</p>	<p>Mike Desmond, IRS Chief Counsel, has stated that “the IRS is considering the best way that can be done and is aware taxpayers need guidance soon.” The AICPA continues to discuss the need for comprehensive relief (including business election) with Treasury and IRS officials, and is optimistic that business elections will receive needed relief.</p> <p>State Filing and Payment Relief</p> <p>Q18: How do I know if a state has provided any filing or payment relief? Are most states following federal relief?</p> <p>A18: The AICPA developed a state filing relief chart that is timely updated to track state developments, guidance releases, and summaries. Most states are following federal relief measures, but it is important to check state specifics when filing.</p> <p>Tax-Exempt Organizations</p> <p>Q19: Has IRS provided filing or payment relief for the Form 990 series returns?</p> <p>A19: Currently, there is no relief for filing or payments related to Form 990 series. Similar to other relief measures that do not fall on April 15, the AICPA continues to discuss and urge Treasury and IRS to follow normal disaster-guidance procedures, and offer broad relief. We expect additional relief measures and FAQs soon.</p> <p>U.S. Citizens Residing Abroad</p> <p>Q20: Has IRS provided filing or payment relief for citizens living abroad (or is their return still due June 15th?)</p> <p>A20: The current guidance and accompanying FAQs do not specifically address this situation – and the AICPA believes that relief has not been provided.</p> <p>We have asked for additional clarification, and expect additional FAQs to hopefully address more issues that practitioners are encountering”. (updated 4/8/20)</p>	<p>AICPA Press Release on AICPA Urges Additional Funding for Paycheck Protection Program (4/16/20)</p> <p>AICPA Webcast archives</p> <p>Understanding Market Implications and Bringing Calm Amid Chaos</p> <p>Navigating change: Tax implications of the Families First Coronavirus Response Act</p> <p>Tax Implications of the Coronavirus Aid Relief and Economic Security (CARES) Act</p> <hr/> <p>AICPA Press Release with Thanks Congressional Caucus on CPAs and Accountants for Calling for Consistency in PPP Loan Application Documents (4/9/20)</p> <p>AICPA Press Release that Commends Treasury and IRS for Issuing Broad Tax Relief in Light of COVID-19 (4/9/20)</p> <p>AICPA Press Release on AICPA Letter to Mnuchin on needed additional filing relief (4/7/20)</p> <p>AICPA Letter to Treasury on needed additional tax filing relief (4/7/20)</p> <p>AICPA Tax Filing FAQs from AICPA Tax Policy and Advocacy group and Journal of Accountancy article on it (updated 4/8/20, originally posted 4/7/20)</p> <p>AICPA Press Release on AICPA Applauds Additional Clarity in Treasury FAQ on Paycheck Protection Program (4/7/20)</p> <hr/> <p>AICPA Press Release on AICPA Recommends Lender Documents and Key Calculations to Use in PPP Applications (4/6/20)</p>

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	<p>Forgiveness Calculation Steps (5/20/20)</p> <p>PPP Loan Forgiveness Services Matrix with links to engagement letters and self-certification letters and report examples (5/21/20)</p> <p>AICPA Recommendations – PPP Application & Forgiveness Processes (4/28/20)</p> <p>AICPA Recommendations - PPP Application Documents for Lenders</p> <p>CALCULATORS:</p> <p>AICPA revised PPP loan forgiveness calculator (5/18/20 updated, originally 5/15/20)</p> <p>PPP Loan Calculator – Non-seasonal & In business 2/15/19 – 6/30/19</p> <p>PPP Loan Calculator – Nonseasonal & NOT in business 2/15/19 – 6/30/19</p> <p>PPP Loan Calculator – Seasonal business</p> <p>PPP Loan Calculator – Self-Employed</p>		<p>AICPA Press Release on AICPA Offers Resources for CPA Firms Helping Small Businesses Access Paycheck Protection Program (4/6/20)</p> <p>AICPA Press Release on AICPA Coalition Recommends PPP Applicants Use Gross Payroll Approach in Calculations (4/4/20)</p> <p>AICPA Press Release on AICPA Calls on Accounting Profession to Support Rollout of Small Business Relief Program (4/3/20)</p> <p>AICPA Release on ethical implications to consider for COVID-19 PPP loan applications (4/3/20)</p> <p>AICPA list of recommended documents and direction on key calculations for PPP loan applicants – shared recommendations with Congress (4/6/20)</p> <p>AICPA Press Release - AICPA Says Current Tax Filing and Payment Extensions Are Not Enough, IRS Must Act Quickly (4/2/20)</p> <p>AICPA Release on Supporting the accounting and finance community amid COVID-19 (LinkedIn, 4/2/20)</p> <p>AICPA Press Release on AICPA Urges Treasury, IRS to Act Immediately to Provide Broader Tax Filing and Payment Relief (3/27/20)</p> <p>AICPA Press Release on AICPA Says Senate’s \$2 Trillion Economic Stimulus Bill is Great Step for Small Businesses and Employees (3/26/20)</p> <p>AICPA part of ASAE coalition letter calling for section 501(c)(6) organizations to be included in PPP or similar programs (4/2/20)</p> <p>AICPA part of Chamber Coalition Letter of Emergency Assistance for Non-Profits (3/25/20)</p>

<p>General resources PPP loan application resources PPP loan forgiveness resources Funding Resources Guidance Articles, podcasts, webcasts and press releases Important considerations</p> <p>FUNDING RESOURCES</p> <p>SBA loan snapshot</p> <p>SBA loan overview (side by side comparison)</p> <p>Emergency funding to offset Coronavirus impacts on your business (4/3/20)</p> <p>Main Street Lending (MSL) funding options (5/4/20)</p> <p>Application advice for SBA loans podcast</p> <p>Journal of Accountancy podcast on SBA PPP (4/9/20)</p> <p>AICPA Personal Financial Planning Coronavirus Resource Center</p> <p>AICPA Journal of Accountancy Coronavirus Resources for CPAs</p> <p>AICPA chart on states' executive orders that include accounting in their definition of "essential services" (3/24/20)</p> <p>Free to AICPA members, \$39 for non-members - AICPA webcast Washington Tax Brief (registration</p>		<p>AICPA chart on states that include accounting in their definition of "essential services." (3/24/20)</p> <p>AICPA 9-point plan to support our economy and our businesses – 9 actions the government must take now to support businesses and employees (3/24/20) (excerpts below)</p> <p>Free CPE to AICPA members, \$29 for non-members - AICPA webcast The CARES Act and the Paycheck Protection Program – 4/10 from 1-2:45 pm ET; 4/14 at 3 pm ET; 4/17 at 11 am ET</p> <p>Free CPE to AICPA members - AICPA webcast - Conducting Remote Audits in Uncertain Times – 3/25, 1-2pm ET; 4/1, 12-1pm ET; 4/10 from 11-12pm ET</p> <p>Free AICPA webcast (no CPE) – Special Washington Tax Brief on COVID-19 and Tax-Related Relief – 4/1, 11 am e.t. (archive within 3 days on www.AICPA.org/covid19)</p> <p>Free CPE - AICPA webcast - Understanding Market Implications and Bringing Calm Amid Chaos – 4/1, 4:30 pm e.t, 4/6 at 1 pm e.t., and 4/13 at 1 pm e.t.</p> <p>Free CPE to AICPA members, \$29 for non-members - AICPA webcast - Navigating change: Tax Implications of the Families First Coronavirus Response Act – 4/2 at 1 pm e.t., 4/7 at 1 pm e.t.</p> <p>Free CPE to AICPA members, \$29 for non-members - AICPA webcast - Tax Implications of the Coronavirus Aid Relief and Economic Security (CARES) Act – 4/3 at 1 pm e.t. and 4/9 at 1 pm e.t.</p> <p>Free CPE to AICPA Tax/PFP/PCPS Section members, \$29 for AICPA members, \$69 for</p>
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	<p>link coming soon) – 6/24 at 1 pm e.t. (no CPE)</p> <p>Free CPE to AICPA members, \$29 for non-members - AICPA webcast AICPA Town Hall Series: CARES Act and Paycheck Protection Program (PPP) – 6/11 at 3pm ET, and every Thursday at 3pm ET (archive of 4/16, 4/23, 4/30 slides, 5/7, 5/14, 5/28, 6/4)</p> <p>2 hours CPE, 20% discount to AICPA Tax Section members, \$99 for AICPA members, \$119 for non-members - AICPA webcast - The R&D Tax Credit: An Important Cash-Flow Strategy in the COVID-19 Era – 6/17 at 1 pm e.t.</p> <p>1.5 hours CPE, 20% discount to AICPA PFP/PFS Section members, \$79 for AICPA members, \$99 for non-members - AICPA webcast - How the SECURE Act affects retirement and other planning– 6/24 at 3:30 pm et and 7/1 at 1 pm e.t.</p> <p>Ethical Implications of the CARES Act and PPP (for CPAs) – 6/30</p> <p>Small Business, Bankruptcy and the New Sub Chapter V – 7/8 at 1 pm et</p> <p>Archive of prior AICPA webcasts (no CPE):</p> <p>Special Washington Tax Brief on COVID-19 and Tax-Related Relief</p> <p>Deciphering the Interaction Between the FFCRA & CARES Act</p>		<p>non-members - AICPA webcast How I’m changing my practice, client meetings, and more to address COVID-19 (registration link available soon) – 4/17 at 1 pm ET: 4/23 at 1 pm ET</p> <p>Free CPE to AICPA PFP Section members, \$29 for AICPA members, \$69 for non-members - AICPA webcast - Estate Planning Amid COVID-19 (registration link available soon) – 4/22 at noon e.t. and 4/28 at 3 pm e.t.</p> <p>Free CPE to AICPA Tax/PFP Section members, \$29 for AICPA members, \$69 for non-members - AICPA webcast - COVID-19: Income tax & financial planning (registration link available soon) – 4/24 at noon e.t. and 4/30 at 1 pm e.t.</p> <p>Free CPE to AICPA Tax Section members - AICPA webcast - Tax Practice Quarterly– 5/7 at 1 pm e.t.</p> <p>AICPA Report on Consequences of COVID-19 Financial Reporting Considerations (3/24/20)</p> <p>AICPA Press Release on AICPA-Led Coalition Expands Support for Small Business Funding (3/24/20)</p> <p>“Group Urges Fast Distribution of Stimulus Funds Through Payroll Processors ...”</p> <p>AICPA Press Release on AICPA-led Coalition Urges Expedited Small Business Funding Via Payroll Processors (3/22/20)</p> <p>“AICPA, Paychex, Intuit and IFA Say Speedy Relief Required to Prevent Layoffs Due to Pandemic...”</p> <p>AICPA Press Release on AICPA Thanks Senator Thune and Other Congressional Members for Successful Push on April 15 Tax Filing Extension (3/20/20)</p>

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	<p>Understanding market implications and bringing calm amid chaos</p> <p>Navigating change: Tax implications of the Families First Coronavirus Response Act (FFCRA)</p> <p>Tax Implications of the Coronavirus Aid Relief and Economic Security (CARES) Act</p> <p>The CARES Act and the Paycheck Protection Program</p> <p>Financial planning guidance for CPAs in the wake of COVID-19</p> <p>Estate Planning Amid COVID-19</p> <p>Top Tax Planning Strategies in the Current Environment</p> <p>Tax Practice Quarterly - Tax Practice Quarterly: The Evolving Tax Practice in the Midst of a Pandemic</p> <p>COVID-19 Audit Implications webcast</p> <p>Cybersecurity: Managing Cyber Risk in a Remote Work Environment</p> <p>Live Q&A: Managing for the local impact of a global disruption (Recording)</p> <p>AICPA Press Release - AICPA Says Current Tax Filing and Payment Extensions Are Not Enough, IRS Must Act Quickly (4/2/20)</p>		<p>AICPA Press Release on AICPA Thanks Department of the Treasury and IRS For April 15 Tax Filing Extension and Expresses Gratitude for Member and State CPA Society Outreach (3/20/20)</p> <p>AICPA Press Release on AICPA Supports Sen. John Thune Tax Filing Relief Legislation, Tax Relief for America Act (3/19/20)</p> <p>(3/18/20) AICPA Press Release on IRS Must Provide Immediate Tax Filing Relief, Expresses Strong Concern About Treasury Department Decisions:</p> <p>3/15/20 AICPA email to members:</p> <p>AICPA Release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers and Tax Practitioners? (3/13/20)</p> <p>AICPA press release (3/13/20)</p> <p>AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20)</p>

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	<p><u>AICPA Press Release with Thanks Congressional Caucus on CPAs and Accountants for Calling for Consistency in PPP Loan Application Documents</u> (4/9/20)</p> <p><u>AICPA Press Release that Commends Treasury and IRS for Issuing Broad Tax Relief in Light of COVID-19</u> (4/9/20)</p> <p><u>AICPA Press Release on AICPA Letter to Mnuchin: "...it's impractical, if not impossible, for taxpayers and their advisors to continue business as usual..."</u> (4/7/20)</p> <p><u>AICPA Press Release on AICPA Applauds Additional Clarity in Treasury FAQ on Paycheck Protection Program</u> (4/7/20)</p> <p><u>AICPA Press Release on AICPA Recommends Lender Documents and Key Calculations to Use in PPP Applications</u> (4/6/20)</p> <p><u>AICPA Press Release on AICPA Offers Resources for CPA Firms Helping Small Businesses Access Paycheck Protection Program</u> (4/6/20)</p> <p><u>AICPA Press Release on AICPA Coalition Recommends PPP Applicants Use Gross Payroll Approach in Calculations</u> (4/4/20)</p> <p><u>AICPA Press Release on AICPA Calls on Accounting Profession to Support Rollout of Small Business Relief Program</u> (4/3/20)</p>		

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	<p><u>AICPA Press Release on AICPA Says Current Tax Filing and Payment Extensions Are Not Enough, IRS Must Act Quickly</u> (4/2/20)</p> <p><u>AICPA Press Release on AICPA Urges Treasury, IRS to Act Immediately to Provide Broader Tax Filing and Payment Relief</u> (3/27/20)</p> <p><u>AICPA Press Release on AICPA Says Senate's \$2 Trillion Economic Stimulus Bill is Great Step for Small Businesses and Employees</u> (3/26/20)</p> <p><u>AICPA Comment Letter to Treasury and IRS on Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic</u> (3/26/20)</p> <p>AICPA part of <u>ASAE coalition letter calling for section 501(c)(6) organizations to be included in PPP or similar programs</u> (4/2/20)</p> <p>AICPA part of <u>Chamber Coalition Letter of Emergency Assistance for Non-Profits</u> (3/25/20)</p> <p><u>AICPA Press Release on AICPA Calls on Treasury, IRS to Provide Extensive Relief to Taxpayers</u> (3/25/20)</p> <p><u>AICPA Report on Consequences of COVID-19 Financial Reporting Considerations</u> (3/24/20)</p> <p><u>AICPA Press Release on AICPA-Led Coalition Expands Support for Small Business Funding</u> (3/24/20)</p>		

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	<p>AICPA Press Release on AICPA-led Coalition Urges Expedited Small Business Funding Via Payroll Processors (3/22/20)</p> <p>AICPA Press Release on AICPA Thanks Senator Thune and Other Congressional Members for Successful Push on April 15 Tax Filing Extension (3/20/20)</p> <p>AICPA Press Release on AICPA Thanks Department of the Treasury and IRS For April 15 Tax Filing Extension and Expresses Gratitude for Member and State CPA Society Outreach (3/20/20)</p> <p>AICPA Supports Sen. John Thune Tax Filing Relief Legislation, Tax Relief for America Act (3/19/20)</p> <p>AICPA Press Release on on IRS Must Provide Immediate Tax Filing Relief, Expresses Strong Concern About Treasury Department Decisions: (3/18/20)</p> <p>AICPA Press Release on Needed Immediate Filing Relief Guidance (3/13/20)</p> <p>AICPA release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers and Tax Practitioners? (3/13/2)</p> <p>AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20),</p>		

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	<p>AICPA Prepare Your Clients and Protect Your Practice AICPA Insights Blog (3/17/20)</p> <p>AICPA Disaster Relief Tax Advocacy Page</p> <p>AICPA Casualty Loss Resources and Guide</p> <p>AICPA Tax Season Resources</p>		
<p>Other State Tax Filing Resources</p>	<p>AICPA state tax filing guidance for coronavirus (this chart – short url: https://tinyurl.com/state-filing-guidance)</p> <p>AICPA Recommendations on State and Local Tax Filing, Payment, and Administrative Relief during the Coronavirus Pandemic (4/21/20)</p> <p>AICPA Chart on States' Guidance on Electronic Signatures (7/23/20)</p> <p>TEI Requests Administrative and Payment Relief for State and Local Taxes in Response to COVID-19 Crisis (3/25/20)</p> <p>Chart on State Covid-19 guidance on telecommuting (6/10/20)</p> <p>50 state chart on teleworking state guidance (8/25/20)</p> <p>Chart on states' guidance on remote workers (EY) (12/15/20)</p> <p>Chart on states' guidance on telework (Wipfli) (8/28/20)</p>	<p>Chart on State Covid-19 guidance on telecommuting (6/10/20)</p> <p>Summary of States' Second Quarter Estimated Tax Deadlines – Tax Foundation (5/22/20)</p> <p>Colorado, Connecticut, Indiana, Michigan, Ohio officials said they would mirror IRS guidance as it is updated amid the pandemic.</p> <p>Local Tax Filing Relief (per COST, 3/24/20)</p> <p>Several localities have issued guidance in the wake of the pandemic, including the following:</p> <ul style="list-style-type: none"> • Los Angeles County Treasurer and Tax Collector, California: Statement From Keith Knox, Treasurer and Tax Collector Regarding COVID-19 and the April 10 Property Tax Deadline. • California Association of County Treasurers and Tax Collectors: California Association of County Treasurers and Tax Collectors (CACTTC) issues statement regarding April 10 Property Tax Collection Deadline. • Vail, Colorado: A Message from the Mayor - deferring Town of Vail sales tax payments for a “period of time.” • Broward County, Florida: Broward County Property Appraiser's Office COVID-19 Update. • Pinellas County, Florida: Tangible Personal Property (TPP) Return: As a result of COVID-19, all 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. • Miami Dade County, Florida: Deadline extended for taxpayers filing a tangible personal property return, Form DR-405: Due to the unfortunate circumstances regarding the Coronavirus (COVID-19), the Miami-Dade County Property Appraiser, Pedro J. Garcia, will be 	<p>NGA Status of State Covid-19 Emergency Orders (8/18/20)</p> <p>Steptoe state regulatory tracker on COVID-19 (9/9/20)</p> <p>Avalara chart on state COVID relief (7/20/20)</p> <p>Chart on State Covid-19 guidance on telecommuting (6/10/20) and blog</p> <p>NASBA CPE covid-19 relief</p> <p>Article on How to Find the Latest Coronavirus Information by State (3/18/20)</p> <p>Each State's Reopening Plans and Stay-at-Home Order Status (5/18/20)</p> <p>National Taxpayers Union (NTU) Foundation Issue Brief on More Tax Delays are Necessary – state taxes discussed (4/29/20)</p> <p>National Taxpayers Union (NTU) Foundation Issue Brief on Don't Let COVID Remote Work Become a Tax Trap (4/24/20)</p> <p>Nevada and Pennsylvania Departments of Revenue are fully closed. (per FTA)</p>

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	<p>Summary of States' Second Quarter Estimated Tax Deadlines – Tax Foundation (5/22/20)</p> <p>COST Letter to Governor Northam re. Virginia H.B. 30 and Comprehensive Tax Administrative Relief</p> <p>Summary of all states for all types of income tax returns deadlines for COVID-19 (4/2/20) COST COVID-19 state guidance chart</p> <p>COVID-19 state tax response chart – by Morgan Lewis (8/21/20)</p> <p>Tax relief offered by states and localities in response to COVID-19 (3/23/20)</p> <p>Urban Institute - State Tax Revenues Began to Decline in March 2020, More Declines on The Horizon (4/28/20)</p> <p>State comparison on update on taxability of PPP loans cancellation of debt (info. from state CPA societies) (4/27/20)</p> <p>COVID-19-related sales/use tax issues to consider article (3/30/20)</p> <p>Summary state developments on COVID-19</p> <p>NCSL Coronavirus state resources</p> <p>NCSL State Action on Coronavirus</p>	<p>giving special consideration to any business having difficulty filing their Tangible Personal Property Return (Form DR-405) by the April 1st, 2020 deadline. The Office of the Property Appraiser will be granting a 30-day extension for taxpayers whom fail to meet the deadline this year. An additional 15-day extension is also available for any taxpayer able to demonstrate an inability to file within the extension period. 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> <ul style="list-style-type: none"> • City of Chicago, Illinois: Mayor Lightfoot Announces \$100 Million Relief Package for Chicago's Small Businesses Amid COVID-19 Outbreak. • Cook County, Illinois: Assessor's Office Suspends Assessment Notice Mailings and Deadlines: The Cook County Assessor's Office announced the temporary suspension of assessment notice mailings and appeal deadlines. • Indiana: Executive Order 20-05, signed March 19, provides that 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. The waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property taxpayers. • Iowa: Iowa Governor Temporarily suspends penalties and interest as it relates to the collection of property taxes. • City of Philadelphia, Pennsylvania: City of Philadelphia extends property, business tax deadlines. • New York City Department of Finance: Business Tax Filing Extensions and the COVID-19 Outbreak. • New York City Department of Finance: Real Property Transfer Tax Filing Extensions and the COVID-19 Outbreak. • City of Charleston, South Carolina: March 17 notice provides that County and City officials agreed to defer collection of accommodations and hospitality taxes for 90 days. 	<p>State comparison on update on taxability of PPP loans cancellation of debt (info. from state CPA societies) (4/27/20)</p> <p>Multistate Associates Coronavirus Page and chart on state developments</p> <p>All States' Departments of Revenues</p> <p>FTA links to all state tax agencies</p> <p>State governments' websites (including taxation)</p> <p>All state bills related to Coronavirus and COVID-19 (categorized, can search by state)</p> <p>State legislative responses to COVID-19</p> <p>NCSL Coronavirus (COVID-19) Resources</p> <p>NCSL State Action on Coronavirus (COVID-19) (including a COVID-19 state legislation database)</p> <p>NCSL Coronavirus (COVID-19) Resources for States</p> <p>NCSL COVID-19: State Actions Related to Legislative Operations</p> <p>NCSL State Fiscal Responses to Coronavirus (COVID-19)</p> <p>NCSL Coronavirus (COVID-19): Revised State Revenue Projections (5/6/20)</p> <p>Urban Institute - State Tax Revenues Began to Decline in March 2020, More Declines on The Horizon (4/28/20)</p> <p>Urban Institute State Revenue Forecasts Before COVID-19 and Directions Forward</p>

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	<p>Update on Federal and State Tax Responses to COVID-19 Pandemic (3/23/20)</p> <p>Coronavirus credits and incentives relief for small businesses</p> <p>States provide sales and use tax relief to help mitigate COVID-19 impact article (3/25/20)</p> <p>State legislative responses to COVID-19</p> <p>Tax Policy Center Urban Institute & Brookings Institution - State Revenue Forecasts before Covid-19 and Directions Forward (4/2/20)</p> <p>Tax Foundation Tax policy and the Coronavirus</p> <p>Tax Foundation Tax policy after Coronavirus: cleaning a path to economic recovery and recommendations</p> <p>Forbes article on states' extensions</p> <p>Bloomberg tax coronavirus updates</p> <p>Bloomberg Tax latest coronavirus state tax impacts webinar presentation (4/7/20)</p> <p>All States' Departments of Revenues</p> <p>FTA links to all state tax agencies and state individual deadlines</p>		<p>Coronavirus credits and incentives relief for small businesses</p> <p>AICPA chart on states' executive orders that include accounting in their definition of "essential services." (3/24/20)</p> <p>List of state CPA societies' COVID-19 resources webpages</p> <p>States' EITC summary (3/25/19)</p> <p>“Several legislatures are curtailing legislative activity during the pandemic, including the following (per COST 7/28/20):</p> <p>California: The Senate and Assembly have adjourned until July 30.</p> <p>Maine: Presiding Officers propose special legislative session in August; President Jackson, Speaker Gideon Release Update on Legislative Committee Work. <i>See also</i> Response to Special Session Request.</p> <p>North Carolina: The House and the Senate will convene Sept. 2. <i>See also</i> SJR 870.</p> <p>Vermont: The Vermont Legislature has adjourned until August 25.</p> <p><u>Legislative Session Status Updates (7/28/20, COST)</u></p> <p>As of July 28, fourteen states are scheduled to be in session (see above for the impact of COVID-19 on certain legislative sessions). Thirty-two states have ended their sessions (Alabama, Alaska, Arizona, Arkansas, Colorado, Delaware, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Minnesota, New Hampshire, New Mexico,</p>

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			<p>Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Virginia, Washington, West Virginia, Wisconsin, Wyoming). Four states (Montana, Nevada, North Dakota, and Texas) will not hold a regular session this year. (7/28/20)</p> <p>National Center for State Courts:</p> <p>How State Courts Are Responding to Coronavirus</p> <p>Coronavirus: What You Need to Know</p> <p>Health</p> <p>State Action on Coronavirus (COVID-19)</p> <p>Paid Sick Leave</p> <p>NCSL Blog: Coronavirus, A Federal and State Rundown</p> <p>State Quarantine and Isolation Statutes</p> <p>Federal Actions</p> <p>NCSL Blog: Congress Appropriates at Least \$1.05 Billion to States, Territories, Tribes to Combat COVID-19</p> <p>NCSL Issues Statement on Coronavirus Funding Bill</p> <p>Continuity of Government</p> <p>Coronavirus and State Legislatures in the News</p> <p>Continuity of Legislature During Emergency</p> <p>NCSL Blog: Dust Off Your IT Pandemic Plans</p> <p>Open Floor Sessions</p> <p>Continuity of Government in Constitutions</p> <p>Emergency Interim Succession Acts</p>

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			<p>Fiscal Response</p> <p>NCSL Blog: Lawmakers Sprint to Fund Coronavirus Efforts</p> <p>State Fiscal Responses to Coronavirus (COVID-19)</p> <p>Public Education Response</p> <p>Public Education Response to Coronavirus (COVID-19)</p> <p>Elections Response</p> <p>State Action on COVID-19 and Elections</p> <p>Election Emergencies</p>