



State Tax Filing Guidance for Coronavirus Pandemic

Updated: 3/16/20

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
Alabama			<p>3/12/20 – Commissioner ADOR told ASCPA - Alabama would couple the decision of IRS. ADOR will publish a press release soon after IRS so at this point, we all await the decision of the federal government.</p> <p>Alabama residents affected by floods in February have <u>until April 30</u> to file their state taxes. The Alabama Department of Revenue also will grant affected taxpayers penalty relief during the extension period.</p>
Alaska			
Arizona			
Arkansas			
California	<p>Executive Order (3/12/20), Press release (3/12/20),</p> <p>FTB release (3/13/20)</p> <p>CA payroll taxes - EDD website (3/20)</p> <p>San Francisco news release (3/11/20)</p>	<p>California has pushed its tax filing and payment <u>deadline to June 15</u>, waive interest and late filing and late payment penalties.</p> <p>“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;”</p> <p>FTB release (3/13/2020):</p> <p>Sacramento – The Franchise Tax Board (FTB) today announced special tax relief for California taxpayers affected by the COVID-19 pandemic. Affected taxpayers are granted an extension to file 2019 California tax returns and make certain payments until June 15, 2020, in line with <u>Governor Newsom’s March 12 Executive Order</u>.</p> <p>“During this public health emergency, every Californian should be free to focus on their health and wellbeing,” said State Controller Betty T. Yee, who serves as chair of FTB. “Having extra time to file their taxes helps allows people to do this, as the experts work to control the spread of coronavirus.”</p> <p>This relief includes moving the various tax filing and payment deadlines that occur on March 15, 2020, through June 15, 2020, to June 15, 2020. This includes:</p>	<p>CALCPA in contact with FTB and our other state tax agencies and are awaiting more specifics. California Department of Public Health website on coronavirus</p>

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		<ul style="list-style-type: none"> • Partnerships and LLCs who are taxed as partnerships whose tax returns are due on March 15 now have a 90-day extension to file and pay by June 15. • Individual filers whose tax returns are due on April 15 now have a 60-day extension to file and pay by June 15. • Quarterly estimated tax payments due on April 15 now have a 60-day extension to pay by June 15. <p>The FTB’s June 15 extended due date may be pushed back even further if the Internal Revenue Service grants a longer relief period.</p> <p>Taxpayers claiming the special COVID-19 relief should write the name of the state of emergency (for example, COVID-19) in black ink at the top of the tax return to alert FTB of the special extension period. If taxpayers are e-filing, they should follow the software instructions to enter disaster information.</p> <p>The FTB will also waive interest and any late filing or late payment penalties that would otherwise apply.”</p> <p>CA payroll taxes (March 2020 EDD website) – “Employers statewide directly affected by the new coronavirus (COVID-19) may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. 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</p>	

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		<p>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. The move would help more than 8,000 businesses with an average \$5,400 tax payment. San Francisco business license fees will be also deferred for three months.</p>	
Colorado			
Connecticut	<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, are extended by at least 30 days. In addition, the payments associated with these returns are also extended to</i></p>	<p>https://portal.ct.gov/Coronavirus</p>

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		<p>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>Delaware DOR website on tax season and COVID-19 “While the State of Delaware has declared a state of emergency to prepare for the spread of coronavirus, all 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 Revenue.Delaware.gov to ensure that they remain</p>

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			<p>compliant with all tax filing and payment obligations. If you are unable to find a solution through Revenue’s online services, please call our public service group at 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>
District of Columbia			<p>DC OTR’s Operations and COVID-19 website (3/13/20) “Friday, March 13, 2020</p> <p>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 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:</p> <ul style="list-style-type: none"> Refund status; Paying of individual income and business taxes; Registering a business; Submitting a request for a Certificate of Clean Hands; and Much more.

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			<p>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 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>
Florida			<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, where you can share your questions and concerns.</p> <p>The Department encourages all taxpayers to conduct their</p>

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			<p>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>
Georgia			<p>GSCPA in touch with DOR commissioner. His intent and understanding is that Georgia will piggyback off of whatever the feds do. So, at this point, we have nothing official until the IRS does.</p> <p>Georgia DOR website posting: “Due to concerns regarding COVID-19, the DOR is encouraging all taxpayers to conduct their business with the DOR through online services. The DOR offers a number of motor vehicle and tax related services online, without the need of in-person interactions.”</p>
Hawaii			
Idaho			
Illinois			
Indiana	<p>Bulletin announcement (3/16/20)</p>	<p>Bulletin announcement (3/16/20)</p> <p>DOR is closely monitoring the IRS on possible changes to filing and payment due dates and will be prepared to follow suit. Those decisions will be shared as soon as they are made.</p>	<p>Bulletin announcement (3/16/20) “DOR Preparing For Potential COVID-19 Impacts - The Indiana Department of Revenue (DOR), while currently open for business, is preparing for a variety of possible COVID-19 related scenarios. We are also closely following the guidance and directions from Governor Holcomb and the Indiana State Department of Health (ISDH).</p> <p>All DOR departments are reviewing their Continuity of Operations Plans and updating them to be prepared to quickly execute system, service and operations modifications as they develop.</p> <p>DOR is closely monitoring the IRS on possible changes to filing and payment due dates and will be prepared to follow suit. Those decisions will be shared as soon as they are made.</p> <p>DOR advises all customers to follow the ISDH and Centers for Disease Control (CDC) guidelines. Their websites</p>

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			<p>contain extremely valuable information and guidance.</p> <p>While visiting a DOR office in person is still an option at this time, there are several options Hoosiers have to receive service without having to leave their home:</p> <ul style="list-style-type: none"> • Call DOR at 317-232-2240, Monday through Friday, 8 a.m. to 4:30 p.m., EST. • Email DOR by using the online form at in.gov/3392.htm. • Visit the DOR Online Services webpage at in.gov/4331.htm. <p>Any changes to this guidance, 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>
Iowa			
Kansas			
Kentucky			Kentucky DOR website
Louisiana			<p>Louisiana DOR News Release (3/16/20)</p> <p><i>“Department of Revenue encourages online customer service options during COVID-19 public health emergency</i></p> <p>March 16, 2020 BATON ROUGE – During the state’s COVID-19 declared public health emergency, the Louisiana Department of Revenue (LDR) encourages taxpayers to take advantage of the online customer service options available through its website. As part of the statewide effort to slow the spread of the virus, and in keeping with state and federal guidance, LDR is joining other state agencies in reducing the amount of face-to-face interaction at state facilities.</p> <p>Individuals</p> <p>Taxpayers can file their state individual income tax returns, make payments and check their refund status</p>

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			<p>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/parishe-file.</p> <p>Tax Practitioners</p> <p>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>“We appreciate the patience of all of our individual and business taxpayers as the state manages this public health emergency,” Secretary of Revenue Kimberly Lewis Robinson said. “We are taking these steps out of an abundance of caution and in the interest of the health and well-being of our taxpayers and employees.”</p>
Maine			
Maryland	Comptroller of Maryland News Release/Bulletin (3/11/20)	<p>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: “The June 1st extension applies to certain business returns with</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>

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		<p>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> <p>“Any change to individual income tax return filing deadline dependent on IRS action.”</p>	<p>MACPA sent letter to Maryland Congressional legislators urging Treasury and IRS to immediately release details of filing relief. (3/14/20)</p> <p>“I am writing to ask that you contact the Treasury Department and the IRS to urge that they immediately release specific details on pending tax filing and payment relief.</p> <p>On March 11, Treasury Secretary Mnuchin and President Trump announced that the Administration would instruct the IRS to extend the tax filing season for certain individuals and businesses affected by the coronavirus. Following those announcements, the president invoked the Stafford Disaster Relief and Emergency Assistance Act to declare a national emergency. An emergency declaration may unlock tax filing and late payment relief for individuals and businesses. Extending certain filing deadlines along with payment and interest relief are critical to alleviate the uncertainty about this year’s tax filing season.</p> <p>The MACPA and the AICPA has publicly urged and been in close communication with the Treasury Department and the IRS to provide filing, payment, and interest relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the COVID-19 pandemic.</p> <p>While I appreciate the Administration’s public support to the taxpaying public, I am greatly concerned that the Treasury Department and the IRS have yet to provide specific details on how relief will be administered and who it might cover. Immediate, clear guidance and specific details on tax filing and payment relief are critically needed to help tax practitioners and their clients.</p> <p>Relief for all taxpayers is desperately needed in light of the uncertainty and challenges caused by the spread of the COVID-19 pandemic. Tax practitioners and our clients anxiously await details from the Administration in the midst of this fast-moving emergency situation.”</p>
Massachusetts	Massachusetts DOR webpage on COVID-19	Massachusetts DOR webpage on COVID-19 (3/16/20)	

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	(3/16/20)	<p>Massachusetts is waiving penalties, automatic 6 months, and will follow federal relief if any.</p> <p>“Important COVID-19 Coronavirus Response Update from DOR</p> <p>DOR is actively monitoring the latest developments regarding the COVID-19 coronavirus. Updated: March 16, 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>DOR recognizes that our customers may need assistance with various tax, child support, and municipal obligations due to the impact of the coronavirus. We are here to help and taxpayers are advised of the following support tools and measures during this public health emergency:</p> <p>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.</p> <p>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.</p> <p>In the event mail service is delayed, you can ensure that returns, payments and refunds are received if you elect to submit them or receive them by electronic means.</p> <p>In the event the Internal Revenue Service (IRS) issues tax relief to taxpayers with federal filing obligations, DOR is prepared to follow the IRS in offering similar relief for taxpayers with Massachusetts tax filing obligations.</p> <p>Our Child Support team is working with the Probate Court to</p>	

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		<p>develop a plan to handle child support cases.</p> <p>Get important updates from DOR as they happen. Just sign up with your email.</p> <p>One-stop connection to DOR by phone or email.”</p>	
Michigan			
Minnesota			
Mississippi			
Missouri			
Montana			
Nebraska			
Nevada			
New Hampshire			
New Jersey			
New Mexico			
New York (and NYC)			
North Carolina			
North Dakota			
Ohio			<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 OSCPAs 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-</p>

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			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. "
Oklahoma			
Oregon	DOR website announcement (3/13/20)	<p>DOR website announcement – “Background - The Department of Revenue has several options to grant relief under federal or state declarations of emergency, or when situations arise that impair the ability of taxpayers to meet their obligations. Some options and legal authority are described below.</p> <p>Personal Income Tax - At this time, taxpayers may still file an extension to file with the IRS, and the Oregon Department of Revenue will automatically grant an extension for the Oregon return. Taxpayers may file the federal extension Form 4868 prior to the due date. Both the federal and state extensions grant additional time to file, but are not extensions of payment due dates. The department is tied to the Internal Revenue Service filing and payment due dates for personal income taxes. If the IRS declares the April 15th due date to be extended due to the COVID-19 pandemic, Oregon will automatically connect to those dates for personal income tax filers. The department may also waive penalties under certain circumstances if a taxpayer is late in paying its tax obligation due to a circumstance beyond the taxpayer’s control, such as a declared regional or national state of emergency. Estimated payment due dates for personal income tax are not extended for Oregon, however Oregon law states that interest will not be imposed on an underpayment of estimated tax if the department determines that by reason of casualty, disaster, or other unusual circumstances the imposition of interest would be against equity and good conscience.</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</p>	

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		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. Local governments must adopt their budgets by June 30; which cannot be extended. For alternative means of conducting a public meeting for purposes of gathering public input, please refer to the Oregon Department of Justice’s Public Meeting Law Manual. Any alternate means of conducting public hearings must provide for public comment in real time.”	
Pennsylvania			PA DOR website posting : “Starting March 13, the Department of Revenue’s district office in Norristown and Harrisburg are closed to the public. This action is being taken to protect the health and safety of the public and commonwealth employees as mitigation efforts are ongoing to help slow the spread of COVID-19 in Pennsylvania. Find Revenue phone numbers and answers to common tax questions: www.revenue.pa.gov .” (3/13/20) All in-person hearings are switched to telephone. (3/16/20) Other info. at PA coronavirus page
Rhode Island			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...”
South Carolina			
South Dakota			SD DOR website : “Due to the Governor’s executive order, our offices will be closed until March 23 rd . our staff is available via chat or at 800-829-9188 to answer your questions.” (3/16/20)
Tennessee			Affected Tennessee <i>tornado</i> disaster taxpayers have until July 15 to file.
Texas			
Utah			
Vermont			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.
Virginia			
Washington	Washington DOR	Guidance for COVID-19 and businesses that owe Washington	Businesses can also request:

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	<p>Guidance Release (3/11/20), resources for businesses and workers, excise tax return filing extension info., late payment penalty waiver request info., City of Seattle press release (3/10/20)</p>	<p>taxes: “Affected businesses that owe Washington taxes may qualify for the following assistance. Follow each link to learn more:</p> <ul style="list-style-type: none"> • Filing extension for excise tax returns (extensions up to 30 days and must request before due date) • Late payment penalty waiver request” <p>Businesses can request an extension or penalty waiver 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> <ul style="list-style-type: none"> • “The Washington State Department of Revenue (DOR) can work with impacted companies that request an extension on tax filing. The law grants the Department authority to extend the due date for excise tax returns. A business may request such an extension from the Department prior to the due date of the return, and, if granted, the business would be allowed to delay reporting and paying its tax liability. If a business needs an extension of more than 30 days, the law requires the Department to collect a deposit from the business. The amount of deposit required is based on the business’ reporting history and how many reporting periods are covered under the extension WAC 458-20-228 (13). Contact DOR at 360.705.6705. • DOR may also waive penalties under limited circumstances if a business is late in paying its tax obligation. The law also grants the Department authority to provide a one-time, 24 month, late payment penalty waiver if the business has not owed a late payment penalty during the previous 24 months WAC 458-20-228 (9). Contact DOR at 360.705.6705. • DOR may also work with businesses that cannot file or pay their taxes on time if they are impacted by a declared state of emergency. When a state of emergency or disaster has been officially declared, affected businesses that owe Washington taxes may qualify for: <ul style="list-style-type: none"> ○ A filing extension for excise tax returns (without the limitations described above); and/or ○ A late payment penalty waiver request (without the limitations described above)” <p>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</p> 	<ul style="list-style-type: none"> • Rescheduling of a planned audit (contact the auditor). • More time to file a business license or registration renewal (Call Business Licensing Service at 360-705-6741 or by email at BLS@dor.wa.gov). • An extension of its expiring resellers permit (Call 360-705-6705 or by email at Reseller@dor.wa.gov). <p>Additional information for employers and insurance Washington State Coronavirus page King County Coronavirus page</p> <p>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>increased flexibility during a period of financial duress caused by the COVID-19 outbreak.</p> <p>Deferral of B&O Taxes</p> <p>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.”</p>	
West Virginia			
Wisconsin			
Wyoming			
Federal	<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-FactSheet (3/13/20)</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>	<p>AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20)</p> <p>IRC Code section 7508A and Treas. Reg. § 301.7508A-1 and IRS Rev. Proc. 2018-58</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 On March 13, 2020, the President declared the ongoing Coronavirus Disease 2019 (COVID-19) pandemic of sufficient severity and magnitude to warrant an emergency declaration for all states, tribes, territories, and the District of Columbia pursuant to section 501 (b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the “Stafford Act”). State, Territorial, Tribal, local government entities and certain private non-profit (PNP) organizations are eligible to apply for Public Assistance.</p> <p>In accordance with section 502 of the Stafford Act, eligible emergency protective measures taken to respond to the COVID-19 emergency at the direction or guidance of public health officials’ may be reimbursed under Category B of the agency’s Public Assistance program. FEMA will not duplicate assistance provided by the Department of Health and Human Services (HHS), including the Centers for Disease Control and Prevention, or other federal</p>

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			<p>agencies. This includes necessary emergency protective measures for activities taken in response to the COVID-19 incident. FEMA assistance will be provided at the 75 percent Federal cost share</p> <p>This declaration increases federal support to HHS in its role as the lead federal agency for the federal government’s response to COVID-19. The emergency declaration does not impact measures authorized under other Federal statutes.</p> <p>FEMA assistance will require execution of a FEMA-State/Tribal/Territory Agreement, as appropriate, and execution of an applicable emergency plan. States, Tribal and Territorial governments do not need to request separate emergency declarations to receive FEMA assistance under this nationwide declaration.</p> <p>FEMA encourages officials to take appropriate actions that are necessary to protect public health and safety pursuant to public health guidance.”</p> <p>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</p> <p>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>Proposed Legislation:</p> <p>H.R. 6201, Families First Coronavirus Response Act might get enacted soon. It provides a variety of relief although is</p>

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			<p>limited in tax relief. It includes:</p> <ul style="list-style-type: none"> • expand unemployment benefits • exclude from income any “emergency leave benefits.” <p>US House of Representatives 3/14/20 passed a coronavirus response package (H.R. 6201). 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. Senate will consider the bill this week.</p> <p>The U.S. Tax Court announced it would reschedule hearings or trials as needed, and urged individuals not to come into the building if they felt sick.</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>Conditional coronavirus relief provided by SEC</p> <p>Global coronavirus map, which is updated daily.</p>
AICPA resources	<p>AICPA Coronavirus Resource Center,</p> <p>AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20),</p> <p>AICPA State Tax Filing Guidance on</p>		<p>3/15/20 AICPA email to members: “Yesterday, we told you about our efforts and conversations with the Treasury Department and the IRS to secure filing and payment relief for taxpayers and tax preparers in light of the uncertainty and challenges caused by the spread of the Coronavirus (COVID-19) pandemic.</p> <p>Based upon our conversations, we anticipate that Treasury and the IRS will announce this week an extension of the April 15th deadline by as much as 90 days, and a waiver of penalties and interest for most taxpayers.</p>

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	<p data-bbox="289 170 430 194">Coronavirus,</p> <p data-bbox="289 235 541 292">AICPA Disaster Relief Tax Advocacy Page</p> <p data-bbox="289 332 529 389">AICPA Casualty Loss Resources and Guide</p>		<p data-bbox="1304 170 1938 381">Additionally, Treasury and the IRS are aware of the major deadline for businesses tomorrow, March 16th, and the challenges facing taxpayers and tax preparers in meeting that deadline. They have indicated that they would be generous in determining reasonable cause abatement of any penalties for taxpayers and tax preparers unable to file in a timely manner.</p> <p data-bbox="1304 414 1921 470">We will continue to keep you updated as we receive more information.”</p> <p data-bbox="1304 503 1927 592">AICPA press release (3/13/20) – AICPA expresses concerns about meeting filing deadline during coronavirus pandemic</p> <p data-bbox="1304 625 1927 771">“The American Institute of CPAs (AICPA) today expressed its dismay that the Treasury Department and the IRS have yet to provide taxpayers and tax preparers with filing and payment relief given Monday’s impending tax return deadline for many businesses.</p> <p data-bbox="1304 803 1938 1112">“The AICPA appreciates the efforts being made by the Treasury Department and IRS to provide relief to the taxpaying public. However, in light of the uncertainty and challenges caused by the spread of the Coronavirus pandemic, we are disappointed that the Treasury Department and IRS have yet to make an announcement on how relief would help millions of individuals and businesses, and to the CPAs who advise them,” said Edward Karl, CPA, AICPA Vice President of Tax Policy and Advocacy.</p> <p data-bbox="1304 1144 1896 1226">The AICPA encourages its members to refer to its resources that can help them manage clients’ needs and their business at this time:</p> <ul data-bbox="1304 1242 1938 1502" style="list-style-type: none"> <li data-bbox="1304 1242 1938 1356">• On March 11, the AICPA called for the Treasury Department and the IRS to provide relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the coronavirus (press release). <li data-bbox="1304 1364 1938 1477">• The IRS has provided more information on what a national emergency may mean for taxpayers and tax practitioners: IRS Resource Guide on Disaster Assistance and Emergency Relief Program. <li data-bbox="1304 1485 1938 1502">• U.S. states are providing tax filing relief for individuals

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			<p>and businesses. The AICPA has compiled the latest developments on state tax filings related to coronavirus (more here)</p> <ul style="list-style-type: none"> • CPAs’ clients may need assistance with their tax returns and business affairs during this filing season’s uncertainty. Access AICPA guidance and tools. • Casualty loss and disaster relief resources are also available (more here)” <p>AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20)</p> <p>“The American Institute of CPAs’ (AICPA) today called for the Treasury Department and the IRS to provide relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the Coronavirus (COVID-19) pandemic.</p> <p>Specifically, we request that Treasury and the IRS consider the following recommendations, which will provide extensive relief to millions of individuals and businesses:</p> <p>Individuals</p> <p><u>Broad Relief</u>: Extend certain deadlines falling on or after March 15, 2020 and before October 15, 2020 to give individuals additional time to file and make payments through October 15, 2020.</p> <p><u>Automatic Extension</u>: Provide an automatic extension to October 15, 2020, without the need to file any forms or request an extension.</p> <p><u>Penalties & Interest</u>: Waive late payment penalties if at least 70% of an individual’s current tax due is paid by April 15, 2020. Waive interest through October 15, 2020.</p> <p><u>Other Relief</u>: Waive underpayment penalties for 2020 estimated tax payments if paid by September 15, 2020. Extend the IRA contribution deadline.</p> <p>Businesses</p>

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			<p><u>Broad Relief</u>: Extend certain deadlines falling on or after March 15, 2020 and before October 15, 2020, to give businesses additional time to file and make payments through October 15, 2020.</p> <p><u>Automatic Extension</u>: Provide an automatic extension without the need to file any forms or request an extension.</p> <p><u>Penalties & Interest</u>: Waive late payment penalties and interest through October 15, 2020.</p> <p><u>Other Relief</u>: Provide appropriate relief for all businesses and tax-exempt organizations regarding elections and filings (including payroll, excise tax, etc.).</p> <p>“We are hearing from our members that they and their clients are experiencing great uncertainty about this year’s tax filing season. Our recommendations will help give taxpayers, large and small, much needed relief in the midst of this fast-moving emergency situation,” said Edward Karl, AICPA Vice President of Taxation. “We continue to closely monitor the Coronavirus pandemic and thank the Treasury Department and IRS for their commitment to the welfare of all taxpayers.””</p>
<p>Other State Tax Filing Resources</p>	<p>NCSL Coronavirus state resources</p> <p>Forbes article on states’ extensions</p> <p>Bloomberg tax coronavirus updates</p> <p>All States’ Departments of Revenues</p> <p>FTA links to all state tax agencies and state individual deadlines</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>States’ EITC summary (3/25/19)</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>

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			<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> <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>