

State Tax Filing Guidelines for Coronavirus Pandemic

Updated 4/17/20

State	Guidance	Website	Automatically Adopt IRC Extension – C Corps.
Alabama	<p>To date, the Department has issued the following taxpayer relief orders:</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 See: ADOR Press Release. 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 • The Alabama Department of Revenue extended the March 2020 deadline for motor vehicle registration, renewal, and payment due to COVID-19; penalties will not be assessed until April 16, 2020. 	www.revenue.alabama.gov	No: Section 40-18-39
Alaska		www.Tax.AK.gov	Yes Instructions to Forms & §43.20.030
Arizona	Announced 3/20/2020 Deadlines for personal and corporate income tax returns extended to 7/15/2020	www.AZ.DOR.gov	Yes section 42-1107
Arkansas	ON 3/24 the Governor announced state deadlines to file and pay individual income taxes was extended to 7/15. All other taxes must be paid by the statutory due date.	www.dfa.Arkansas.gov	Yes
California	<p>Executive Order N-25-20 The Department of Tax and Fee Administration has the ability to grant extensions. Taxpayers must request the extension and the 60 day requirement for the request is suspended.</p> <p>FTB Press Release (3/18/20) California has pushed its tax filing and payment deadline to July 15, waive interest and late filing and late payment penalties. In addition, the 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 	www.CDTFA.c.gov/covid19	NO

- 2020 1st and 2nd quarter estimate payments
- 2020 LLC taxes and fees
- 2020 Non-wage withholding payments

The FTB will follow the Internal Revenue Service (IRS) without the federal dollar limitations described in Notice 2020-17. Taxpayers do not need to claim any special treatment or call FTB to qualify for this relief.

OTA Legal Notice 2020-01 (March 18, 2020)

In response to COVID-19, the California Office of Tax Appeals automatically granted 60-day extensions for appeals that have a briefing or other deadline that falls between March 1, 2020, and May 18, 2020. For appeals that have a briefing or other deadline that falls between March 1, 2020 and May 18, 2020, an automatic 60 calendar-day extension will be granted. The extensions will automatically add 60 calendar-days to any OTA deadline to submit briefing, additional briefing, supplemental briefing, requested documentation, perfected appeals, petitions for rehearing, and/or perfected petitions for rehearing.

[FTB Notice 2020-02 \(3/30/2020\)](#) The Notice extends the time for claiming a refund to 7/15 if the period expires between 3/12 and 7/15, extends the time for filing a protest to a NPA to 7/15 if the 60 day period expires between 3/12 and 7/15 and extends the period for filing a Petition or Petition for Rehearing with OTA until 7/15. Finally, the Notice extends the statute of limitations for all matters where the statute would expire during the period 3/12 -7/15 including those with waivers until 7/15.

[San Francisco Mayor announced that small businesses may be able to defer some business taxes: Defer “Business Taxes for Small Businesses](#) 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

	<p>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.” 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>		
<p>Colorado</p>	<p>The Colorado Department of Revenue (CDOR) will close all facilities to the public but maintain internal and online operations to best serve Coloradans, effective Wednesday, March 18, through April 18. This includes but is not limited to: ... Taxation Division Taxpayer Services: Taxpayer service centers will be closed to the public but customers needing assistance can call the Taxpayer Helpline at 303-238-7378 from 8 a.m. to 4:30 p.m. Mon. - Fri. The income tax payment deadlines have been extended 90 days to July 15, 2020. Returns have a 6 month extension requirement to file was 4/15. Executive Order #D 2020-010</p>	<p>www.Colorado.gov/pacific/revenue</p>	<p>No</p>

<p>Connecticut</p>	<p>Press Release : (3/18/20): “Effective Immediately: DRS Branch Offices Closed to the Public Telephone Assistance: <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) E-mail: drs@po.state.ct.us Website: https://portal.ct.gov/DRS Mailing Address: Connecticut Department of Revenue Services 450 Columbus Boulevard, Suite 1 Hartford, Connecticut 06103</p> <p>Press Release on business returns (3/15/20) Business returns extended until June 15. Individuals’ returns to follow IRS relief. 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. 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 the corresponding due date in June. 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>www.portal.ct.gov/Coronavirus</p>	<p>No</p>
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	<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. 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>		
Delaware	<p>All offices are closed and taxpayers are instructed to use online seervices. 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>	www.Revenue.Delaware.gov	Yes Form 1100 Instructions
District of Columbia	<p>OTR Tax Notice 2020-01 Extended Real Property Tax Due Date for Hotels and Motels Relating to the First Half Tax Year 2020 (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. <u>OTR offers the following E-Filing options:</u> Free File: A unique free service which allows taxpayers to choose from a</p>	www.otr.cfo.dc.gov/page/coronavirus	NO

	<p>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.</p>		
Florida	The Florida Department of Revenue will offer flexibility on tax filings and payments deadlines for certain taxes including corporate income taxes and sales taxes.	www.FloridaRevenue.com COVID19taxhelp@Floridarevenue.com	No
Georgia	Will follow the federal and extend return due dates to July 15. <u>All offices are closed</u>	www.dor.georgia.gov	Yes Information bulletin IT 2009-5-29
Hawaii	HI DOT Website (3/20/20) 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.	www.tax.hawaii.gov	No
Idaho		www.tax.idaho.gov	No
Illinois	<p>City of Chicago:</p> <ul style="list-style-type: none"> • Announcement (3/19/2020) The City of Chicago will extend the due date for tax payment of the following Chicago taxes: Bottled Water Tax, Checkout Bag Tax, Amusement Tax, Hotel Accommodations Tax, Restaurant Tax, and the Parking Tax to 4/30. • Announcement (4/15/2020) The 4/30 deadline for Bottled Water Tax, Checkout Bag Tax, Amusement Tax, Hotel 	www.revenue.state.il.us	IDOR – No an automatic 7 month extension will be granted. 86 Il Admn. Code 100.5020

Accommodations Tax, Restaurant Tax, and the Parking Tax has been extended to 6/1.

Illinois Department of Revenue

- Gov. Pritzker on 3/25/2020 directed the Department to adopt the Federal extension for corporate and personal income taxes. Returns are extended until July 15. Penalties and interest will accrue on outstanding balances beginning July 16. The extension does not apply to the 2020 first and second estimated payment installments due 4/15 and 6/15. See: [Informational Bulletin](#).
- [Announcement](#) (3/19/2020) Gov. Pritzker directed the Department to defer sales tax payments for eating and drinking establishments that incurred less than \$75,000 in sales tax liabilities last year. The businesses will not be charged penalties or interest on payments due in March, April or May made late. 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.
- The Department issued [Information Bulletin FY 2020-26](#). On 4/2 addressing 2020 estimated payments. For 2020 taxpayer estimated tax payments can be based upon either:
 - 1. 100 percent of their estimated liability for the year 2020,
 - 2. 100 percent of their actual liability for year 2019, or
 - 3. 100 percent of their actual liability for year 2018.

[Illinois Attorney General Website](#) (3/18/20)

- Estates with returns and payments due between March 16, 2020 and April 15, 2020 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](#).

The Illinois Secretary of State has issued the following Emergency Rule addressing the filing of Business Franchise Tax Returns:

(a) All organizational documents, annual reports and other business entity materials required to be filed with the Secretary of State pursuant to Chapter 805 of the Illinois Compiled Statutes shall be filed with the Business Services Department, Howlett Building, Room 350, Springfield, IL 62756 or 69 West Washington, Suite 1240, Chicago, IL 60602.

(b) Pursuant to the powers vested in him by Section 5(7) of the Secretary of State Act, the Secretary of State hereby extends for the duration of the disaster proclaimed by the Governor in Gubernatorial Proclamation number 2020-038 issued on March 9, 2020, and for a period of 30 days thereafter, the filing deadlines for materials required to be filed with the Secretary of State pursuant to Chapter 805 of the Illinois Compiled Statutes and which were due to be filed on or after March 17, 2020. This extension period may be rescinded by the Secretary of State through the adoption of an emergency rule. Any fees for late filings of materials shall be waived for materials subject to this rule.

<p>Indiana</p>	<p>Press Release (3/19/20)</p> <p>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> <ul style="list-style-type: none"> • Individual tax returns and payments, along with estimated payments originally due by April 15, 2020 are now due on or before July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40. Corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20 are now due on or before July 15, 2020. Those originally due on May 15, 2020, are now due on August 17, 2020. Returns included are the IT-20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP and URT-Q. • All other tax return filings and payment due dates remain unchanged. • If additional time is needed to file, one may 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>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.</p> <p>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. • Additionally, customers can visit DOR's website at dor.in.gov/4331.htm to take advantage of online services available. 	<p>www.in.gov/dor</p>	<p>Yes Form IT-20 Instructions</p>
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	<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 available online services. Click here for more information. (3/17/20)</p>		
Iowa	<p>Press Release on extended filing and payment (3/19/20) The Iowa Department of Revenue extended the filing and payment deadline for several state tax types, including income tax. The order extends filing and payment deadlines for income, franchise, and moneys and credits taxes with a due date on or after March 19, 2020, and before July 31, 2020, to a new deadline of July 31, 2020.</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>	www.Tax.iowa.gov	No Automatic 6 months of 90% paid in.

	<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 August 1, 2020.</p> <p>News Release (3/18/20)</p> <p>“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 Department at idr@iowa.gov, rather than visiting the Department in the Hoover Building at the Iowa Capitol Complex in Des Moines.</p>		
Kansas	Executive Order March 19, 2020 moved all income tax filing dates to July 15	www.KSrevenue.org	Yes Form K-120 instructions
Kentucky	<p>Kentucky DOR website (3/16/20)</p> <p>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.</p> <p>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.</p> <p>Please visit the Contact Us page for other DOR contact options.</p>	www.revenue.ky.gov	Yes KY Admin. Reg. 103 Sec. 15.050

<p>Louisiana</p>	<p>Revenue Information Bulletin No. 20-008 (3/19/20)</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> <ul style="list-style-type: none"> • February 2020 Sales Tax Return <ul style="list-style-type: none"> ○ The February 2020 sales tax returns and payments are due on March 20, 2020. The filing and payment deadline for the February 2020 sales tax period is extended to May 20, 2020. This is an automatic extension and no extension request is necessary. The Department will waive delinquency penalties and compromise interest associated with delinquent sales tax remittances as long as the return and payment are received by the extended due date of May 20, 2020. ○ Taxpayers cannot utilize the Parish E-File or Sales Tax Online filing systems to take advantage of this filing and payment extension relief. Sales tax returns and payments must be submitted via LaTAP or by paper filing. All electronic filing and payment mandates contained within Title 61 of the Louisiana Administrative Code relative to sales tax are temporarily suspended. No penalties will be assessed for a taxpayer's failure to file a sales tax return electronically or remit sales tax by electronic funds transfer. • February 2020 Excise Taxes Returns <ul style="list-style-type: none"> ○ The February 2020 excise tax returns and payments for (1) Wine Shipped Direct to Consumers and (2) Louisiana State and Parish and Municipal Beer Tax are due on March 20, 2020. The filing and payment deadline for these February 2020 excise tax periods is extended to May 20, 2020. This is an automatic extension and no extension request is necessary. The Department will waive delinquency penalties and compromise interest associated with delinquent excise tax remittances as long as the return and payment are received by the extended due date of May 20, 2020. • Assessments, Audits, and Litigation 	<p>www.revenue.louisiana.gov</p>	
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	<ul style="list-style-type: none">○ 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.○ 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.● Collection Activity<ul style="list-style-type: none">○ 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.● Department Operations<ul style="list-style-type: none">○ 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>Announcement (3/17/20)</p>		
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	<p>The filing and payment deadline for the February 2020 <i>sales tax and excise tax</i> is extended to May 20, 2020 - automatic extension - waive penalty and interest</p> <p>New Orleans waive fines, fees, interest and penalties on sales tax payments due to the City for 60 days. 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	No building access	www.Maine.gov	No but will grant an extension equal to the federal extension
Maryland	<p>Release (4/14/202) Taxes with due dates in February, March, April and May including sales and use tax, withholding taxes, admissions and amusement taxes, tobacco and motor fuel are extended until 7/15 to align with the income tax extension.</p> <p>News Release (3/17/20) Maryland Income Tax PAYMENT Deadline Extended to July 15, 2020 No interest of penalty for late payment to be imposed if 2019 tax payments made by July 15, 2020 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>Comptroller of Maryland News Release/Bulletin (3/11/20) Maryland also has delayed filing for businesses, with those returns now not due until June 1. The June 1st extension applies to certain business returns with due dates during the months of March, April and May 2020 for businesses filing</p>	www.marylandtaxes.gov	No Sec. 10-823

	<p>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>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>Massachusetts</p>	<p>TIR-2020-4 (4/3/20) This TIR announces tax filing and payment relief for personal income tax and corporate excise filings and payments in response to the 2019 novel Coronavirus (“COVID-19”). Pursuant to “An Act to Address Challenges Faced by Municipalities and State Authorities Resulting from COVID-19” (the “Act”), H.4598, enacted April 3, 2020, personal income tax returns and payments otherwise due April 15, 2020 are now due July 15, 2020. This TIR also explains relief with respect to other personal income tax deadlines pursuant to the Department’s administrative authority under G.L. c. 62C, § 87. In addition, the TIR announces that the Department will waive certain late-file and late-pay penalties that apply to corporate excise returns and payments due April 15, 2020.</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>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 	<p>www.mass.gov/orgs/massachusetts-department-of-revenue</p>	<p>No Automatic 6 months if pay 50% of tax due. Technical Information Bulletin No.15-15</p>

	<p>do not otherwise qualify for relief announced in 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 Administrative Procedure 633: Guidelines for the Waiver and Abatement of Penalties.</i>”</p> <p>830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (3/19/20) “Status: Emergency Regulation Promulgated 3/19/2020 Tax Type: Sales (including Sales tax on meals) and Use Tax 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) “Status: Emergency Regulation Promulgated 3/19/2020 Tax Type: Room Occupancy Excise 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</p>		
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	<p>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 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. 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> <ul style="list-style-type: none"> • 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. 		
<p>Michigan</p>	<p>MI DOT Press Release and Notice (3/17/20 and 3/18/20)</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>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. To learn more about Michigan's taxes, go to www.michigan.gov/taxes or follow the state Treasury Department on Twitter at @MITreasury. Information around this outbreak is changing</p>	<p>www.michigan.gov/taxes</p>	<p>No 8 month extension Sec. 206-685</p>

	rapidly. The latest information is available at Michigan.gov/Coronavirus and CDC.gov/Coronavirus ”		
Minnesota	<p>3/23/2020 The Department announced taxpayers will have until July 15 to file and pay corporate and personal income taxes. There will be no penalties or interest if paid by that date.</p> <p>Minnesota DOR COVID-19 response website (3/18/20) 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.” 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> <p>On 4/9 Executive Order 20—04 was extended to 5/20. Sales taxes due on March 20 and April 20 may now be paid by 5/20. There is not extension for April sales taxes due on 5/20.</p>	www.revenue.state.mn.us/minnesota-department-revenue	No Sec. 289A.19 Subd. 2
Mississippi	Filing date for individual and corporate income taxes extended to May 15. There are no other tax extensions	www.dor.MS.gov	Yes Sec. 27-7-50
Missouri	3/21/202 announced will follow the federal filing dates.	www.dor.MO.gov	Yes sec. 143.551
Montana	Individual income taxes extended to July 15.	www.Mtrevenue.gov	Yes 15-31-111
Nebraska	The Governor is waiving penalties and interest on sales and liquor tax payments for the duration of COVID-19.	www.revenue.nebraska.gov	Yes Sec. 77-2770
Nevada	Announcement (3/16/20): “Department of Taxation closed. Taxpayers are advised to file and pay their taxes through the online portal, mail or via drop box at the Taxation offices. It is anticipated that mail and lock box services will be still available with potential interruptions. ”	www.tax.nv.gov	N/A

	<p>Many taxpayer questions can be answered on the Departments FAQs page at: https://tax.nv.gov/FAQs/About Taxes FAQ s/.</p> <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>		
New Hampshire	<p>Announced on 3/23 that due dates were not extended but the Department would continue to monitor the situation.</p> <p>The Department announced on 3/30 there wer no extensions but there would be relief for those who did not pay in full by 4/15. Department Notice 2020-001.</p>	www.revenue.nh.gov	No
New Jersey	<p>NJ DOT website: (3/20/20) “COVID-19 RELATED CLOSURES Beginning on March 18th and continuing at least through March 31st, 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 1st.</p> <p>Call centers and email servicing remain operational for any inquiries</p> <p>A.B. 3841 that was enacted andis awaiting the Governor’s signature. It provides that, following a determination by the IRS to extend the filing or payment due date, or both, for federal taxpayers who are required to file a federal return on or before April 15, 2020, a taxpayer required to make and file an annual return or quarterly return pursuant to the “New Jersey Gross Income Tax Act,” or the “Corporation Business Tax Act”, on or before April 15, 2020, will automatically receive an extension to file those returns, which extension will coincide with the extended due date established by the IRS; provided, however, the extended due date will be no later than June 30, 2020.</p>	www.state.nj.us/treasury/taxation	No

New Mexico	Adopted the federal extension until July 15. Interest will accrue from the original due date.	www.tx.newmexico.gov	Yes Sec. 7-1-13
New York (and NYC)	<p>The New York Budget Act signed into law on 4/3 decoupled from the Federal CARE Act. Specifically, for tax years prior to 1/1/2022 any amendments to the IRC made after 3/1/2020 do not apply. The major impact is on the interest expense deduction found in IRC Section 163 (j).</p> <p>NYS Department of Taxation and Finance on March 30 issued Notice N-20-2 which extended the due dates to July 15</p> <p>NYS Department of Taxation and Finance Coronavirus Response Website (3/16/20)</p> <p>“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>NYC DOF FINANCE MEMORANDUM 20-2 (3/19/20)</p> <p>“Business Tax Filing Extensions and the COVID-19 Outbreak 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</p>	https://www.tax.ny.gov/	No

	<p>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>		
North Carolina	<p>Notice dated 3/19/2020 – The due date for corporate and personal come tax returns has been extended to July 15. No late filing penalties will be assessed. However, there is no interest relief.</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>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”</p>	www.NC.dor.gov	Yes Sec. 105-263
North Dakota	<p>Tax Guidance issued 3/20/2020 – Will align with the federal extended due dates</p>	www.nd.gov/taxes	Yes
Ohio	<p>The Ohio Department of Taxation has closed its walk-in center due to Coronavirus concerns.” (3/12/20)</p>	www.tax.ohio.gov/	

Oklahoma	Press Release dated 3/19/2020 extended the due dates for both corporate and personal income tax returns. There will be no late filing penalties or interest.	www.ok.gov.tax	No OK Admin. Code 710:50-3-4
Oregon	<p>The Governor announced on 3/25 that the deadlines for personal and corporate income tax returns were extended to 7/15. The extension does not apply to 2020 estimated payments.</p> <p><u>DOR website announcement</u> : 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 <u>underpayment of estimated tax</u> 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</p>	www.oregon.gov/dor/Pages/index.aspx	Yes Sec. 314-385

	<p>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	<p>Deadline for filing personal income tax returns extended to July 15 and all penalties and interest are waived.</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.</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 to find answers to common tax questions or submit a question to the department.</p> <p>Philadelphia Extended deadlines: https://www.phila.gov/2020-03-23-city-of-philadelphia-extends-property-</p>	<p>www.revenue.pa.gov/Pages/default.aspx</p>	Yes, Sec. 72-7405
Rhode Island	<p>Will mirror the federal extension until July 15</p> <p>COVID-19 Advisory (3/19/20): Created a COVID</p> <p>Resource page:http://www.tax.ri.gov/COVID/</p>	<p>www.Tax.RI.gov/COVID19</p>	No

<p>South Carolina</p>	<p>Letter 20-4 The due dates for personal and corporate returns have been extended to July 15</p> <p>News Release (3/17/20)</p> <p>Letter 20-3 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.</p> <p>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. 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.</p> <p>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 the SCDOR's website at dor.sc.gov/emergencies and review SCDOR Information Letter 20-3 for more information.</p> <p>Charleston Announcement (3/17/20)</p> <p>Charleston County, as well as the City of Charleston, will suspend collection of accommodations and hospitality taxes for 90 days. Summey</p>	<p>www.dor.sc.gov</p>	<p>No Will accept the federal extension if no tax due.</p>
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	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.		
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)	www.dor.sd.gov	N/A
Tennessee	<p>TN DOR Website (3/20/20) “Effective March 20, 2020 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:</p> <ul style="list-style-type: none"> ○ 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 <p>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. This is a rapidly evolving situation. We will continue to post updates here as they become available. Thank you for your patience.”</p> <p>The due dates for business taxes have been extended until 6/15. However, there is no interest or penalty relief. Affected Tennessee tornado disaster taxpayers have until July 15 to file.</p>	www.TN.gov/revenue	No

<p>Texas</p>	<p>The Comptroller has extended the May 15 due date for Margin tax Returns to 7/15.</p> <p>Texas Comptroller COVID-19 Response Website (3/20/20) 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> <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.”</p>	<p>www.Comptroller.texas.gov</p>	<p>No</p>
<p>Utah</p>	<p>Utah Tax Commission Website: (3/18/20) News release (3/16/20) 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. Paymnets must be made by 4/15.</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>Important Changes Related to COVID-19 – Released 3/16/2020 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</p>	<p>www.tax.utah.gov</p>	<p>No</p>

	<p>extended.</p> <p>Telephone Assistance for Taxes: Agents are available at 801-297-2200 or 800-662-4335 for assistance Monday-Friday, 8:00 a.m. – 5:00 p.m.</p> <p>Telephone Assistance for Motor Vehicles: Agents are available at 801-297-7780 or 800-DMV-UTAH (800-368-8824) for assistance Monday-Friday, 8:00 a.m. – 5:00 p.m.</p>		
Vermont	<p>Press Release 3/23/2020 – The Due dates for the returns have been extended to July 15. No penalties or interest will be assessed.</p> <p>Press Release: Governor Northam Announces Additional Actions to Address COVID-19 (3/19/20)</p> <p>“Support for Impacted Businesses 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>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>	<p>www.Tax.vermont.gov</p>	Yes Form BA-403 Instructions
Virginia	<p>Sales tax payments due on 3/20 can be deferred 30 days VA Bulletin 20-3. All filing dates for income taxes remain the same VA Bulletin 20-4</p>	<p>www.Tax.virginia.gov</p>	No Sec. 58-1-453
Washington	<p>Washington DOR COVID-19 website: (3/18/20)</p> <p>“Business Relief During COVID-19 Pandemic</p> <p>Revenue is taking the following measures during the state of emergency to provide relief to all COVID-19 impacted businesses. These actions are in effect during the state of emergency (February 29, 2020, through the end of the state of emergency, yet to be determined). This action addresses a broad range of taxes: business and occupation tax, real estate excise tax, and other taxes administered by the Department including tax deferrals for biotechnology and medical device manufacturing.</p> <p>Guidance for COVID-19 and businesses that owe Washington Guidance Release (3/11/20), resources for businesses and workers,</p>	<p>www.Dor.wa.gov</p>	N/A

[excise tax return filing extension info.](#), [late payment penalty waiver request info.](#)

[City of Seattle press release \(3/10/20\)](#) Affected businesses that owe Washington taxes may qualify for the following assistance. Follow each link to learn more:

- Filing extension for excise tax returns (extensions up to 30 days and must request before due date)
- Late payment penalty waiver request”

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.”

- “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 taxes: “360.705.6705

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

	<p>reporting.” 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.</p> <ul style="list-style-type: none"> · 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"> o A filing extension for excise tax returns (without the limitations described above); and/or o A late payment penalty waiver request (without the limitations described above)” <p>Businesses can also request: · Rescheduling of a planned audit (contact the auditor).</p> <ul style="list-style-type: none"> · 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 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>		
West Virginia	On 3/25 the Governor instructed the Director to extend the due date to 7/15. Penalties and interest will not apply to returns filed by 7/15.	www.tax.wv.gov	yes
Wisconsin	<p>WI will grant an automatic extension if the IRS grants the extension no interest or penalties</p> <p>WI DOR website and WI DOR COVID-19 website: (3/20/20) “COVID-19 Information and Announcements</p>	www.revenue.wi.gov	Yes Sec. 71-24

	<ul style="list-style-type: none"> • DOR encourages the use of online services whenever possible • All TCE and most VITA sites are closed <p>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>		
Wyoming	No corporate income tax	www.wyo.gov	N/A