

Indirect Tax



State responses to COVID-19 2020

Welcome to the EY state response matrix

Our matrix will provide you with an up-to-date snapshot of state and key city policy changes that have been announced. Simply click on the state link to access detailed information.

Please check back regularly to stay informed in this fluid legislative environment.

State response to COVID-19

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Important notes

- ▶ This document provides a snapshot of the policy changes that have been announced in various jurisdictions in response to the COVID-19 crisis. It is designed to support conversations about policies that have been proposed or implemented in key jurisdictions.
- ▶ Policy changes across the US are being proposed and implemented daily. This document is updated on an ongoing basis but not all entries will be up to date as the process moves forward. In addition, not all jurisdictions are reflected in this document.
- ▶ Find the most current version of this tracker on [EY Indirect Tax COVID-19](#).
- ▶ Please consult with your EY engagement team to check for new developments.

Summary matrix – click on the state link for detailed responses

State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
Alabama	Yes – filing and payment dates extend to July 15	Yes – waiving late sales tax and lodging tax payment penalties for certain businesses	Yes – another extension of the due date of property tax on vehicles	Yes – filing and payment dates extend to July 15; WFH guidance; follows federal PPP loan forgiveness	Yes, modest grants, small business relief fund. Revive AL grant program for small business. Grants for timber owners; Revive Plus grant program for small businesses; extends the AL Jobs Act and Growing AL tax credits	Yes – state's unemployment insurance; WFH guidance; Unemployment Insurance Trust Fund relief	Yes – motor fuels	Legislature adjourned sine die May 18	DOR COVID-19 response webpage Governor's CARES Act relief fund webpage	December 17

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Alaska	Alaska does not have a personal income tax	No state-level sales and use tax	No relief provided for Oil and Gas Property Tax.	Yes – tax filing and payment due dates extended until July 15.	Yes – CARES Act relief for municipal, small business, fisheries, airports, homelessness, and transportation.	Yes – worker UI benefit flexibility; Note - reduction in payroll could cause UI tax rate increase	Yes – certain tax filing and payment due dates extended until July 15. Waiver of penalty and interest on license renewals. Payment plan agreement payments suspended until July 15.	House and Senate recessed. Appeals staff working on cases.	None	May 13
Arizona	Yes – filing and payment dates extend to July 15, not including estimated payments; certain credit claim dates extended to July 15	Yes – penalty abatement	No information at this time	Yes – filing and payment dates extend to July 15, not including estimated payments	Yes – certain credit claim dates extended to July 15; modest grants to non-profits and small businesses; COVID Rapid Response Jobs Training Grant	Yes - UI filing and payment extended to June 1	No information at this time	Legislature adjourned May 26; electronic signatures; DOR support services	Commerce Authority COVID-19 Business Financial Support ; AZ DOR COVID-19 webpage	August 20

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Arkansas	Yes – filing and payment dates extended to July 15, not including estimated tax. Ready for Business Grant subject to tax; stimulus check not subject to income tax.	No	Yes – suspended requirement of proof of property tax assessment and payment of tax for motor vehicle registration and renewal	No – corporate income tax filing deadline not extended; Yes – business franchise tax: waiver of late fees and interest on 2020 annual business franchise taxes through July 15; Ready for Business Grant subject to tax	Yes – Quick Action Loan Program; Community Development Block Grant; Ready for Business Grant; Ready for Business Grant subject to tax	No	Motor vehicle registration late penalty suspended	Guidance for administrative hearings before the DFA	COVID-19 response FAQ webpage	September 24

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California	Yes – filing/payment dates extended to July 15, including estimates; stimulus payments and increase in unemployment not taxable; retirement early withdrawal penalty waiver; CARES Act guidance; PPP loan forgiveness; residency guidance	Yes – three-month extension for sales and use tax and other special taxes and fees; payment plans available; sales tax exemption for critical supplies purchased by the State; COVID surcharges subject to tax	Yes – property taxes not extended from April 10; late payment penalty and interest relief until May 6, 2021; late filing penalty relief until May 31, 2020; assessment appeals decision deadline extended	Yes – filing and payment dates extended to July 15, including estimated payments; CARES Act conformity guidance; NOL suspensions and credit limitations; PPP loan forgiveness; WFH nexus guidance	California Film Commission – impacted taxpayer can apply to halt timeline requirements; small business loans; Main Street Hiring Credit program; California Rebuilding Fund; COVID Relief Grant	Yes – 60-day extension to file state payroll reports, deposit state payroll taxes; expanded sick leave; employer accounts not charged for UI benefits; temporary telework employee wages not subject to UI, ETT, or DI withholding; workers compensation and employer notification requirements	Yes – three-month extension for special taxes and fees; 1031 like-kind exchange periods extended to July 15; unclaimed property postponements.	State assembly adjourned until August 3 and senate until July 30; extensions for refund claims, protests, and OTA appeals; suspension on collection activities and ability to skip installment agreement payments; alternative signature methods	CA COVID-19 response webpage CA FTB COVID-19 response webpage CDTFA COVID-19 response webpage CA Go-Biz Covid-19 response webpage	December 17

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California – San Francisco	N/A	N/A	Yes – deadline extended to May 15	N/A	Yes – establishing a fund to provide immediate relief for impacted small businesses with an initial investment of \$1 million to provide up to 100 businesses with grants of \$10,000 each in immediate relief.	Yes – quarterly business taxes deferred from April 30 to February 2021; 2019 Annual Reporting Form requirement cancelled; “Back to Work” ordinance; 2020 payroll expense waiver for entertainment	Yes – quarterly businesses taxes deferred from April 30 to February 2021; registration and license fees extended to March 1, 2021; two year registration and license fee waiver for entertainment	Certain collections activities suspended	SF Treasurer & Tax Collector COVID-19 response webpage	November 12

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Colorado	Yes – filing date extended to October 15, and payment date extended to July 15, including estimated payments; CARES Act guidance	Yes – one-month extension for filing and remitting state and state-administered local sales tax – April 20 payment due May 20; local governments may extend tax payment deadlines for sales and use tax; deferral of sales tax for restaurants and bars	Yes – deadline extension for certain business personal property; local governments may extend tax payment deadlines for property tax; ASOP filing extension to May 15; county or city may provide interest relief	Yes – filing date extended to October 15, and payment date extended to July 15, including estimated payments; fiscal year automatic six-month filing extension and payment date extended to July 15; CARES Act guidance	Yes – SBA loans; Alternative sources of funding guidance; small business recovery loan program; Denver Microloan Program	Yes – first quarter UI interest and penalty relief; withholding exemption for nonresident emergency relief workers; paid sick leave requirement; work share provision clarification	One-month extension for state severance tax; waiver of late fees may apply to motor vehicle registration; payment plans may be requested; IFTA requirement suspension until June 30	Special session commencing November 30	DOR COVID-19 response webpage ; CO OEDIL COVID-19 response webpage	December 17

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Connecticut	Yes – filing and payment deadlines extended until July 15	Yes – small business taxpayers (less than \$150k in annual sales tax liability) filing and payment extended until May 31.	No information at this time	Yes – filing and payment deadlines extended to April 15 for pass-through entity tax and to June 15, for corporate business and unrelated business income tax. Applies to certain estimated payments.	Yes – disaster assistance federal loans of up to \$2m for small businesses impacted. Creating bridge loan program to help small and medium-sized businesses.	There is no extension for withholding tax. The state has expanded its Shared Work Program	Yes – temporarily suspending the single-use plastic bag fee and waiving certain IFTA credentialing	Protest and appeals deadlines extended. Legislature adjourned on May 6	CT DRS COVID-19 response webpage	October 22
Delaware	Yes – filing and payment deadlines extended until July 15 with the possibility of additional filing extension upon request.	No sales and use tax. The DE DOR is not providing filing or payment relief for various non-income taxes.	Senior School Property Tax Credit Program application deadline extended to June 1, 2020	Yes – the due date for corporate income tax returns are due July 15, 2020. Does not apply for estimated payments other than April 15.	No information at this time	DOR is not extending the filing deadline for various taxes, including personal income tax withholding and unemployment insurance tax.	DOR has said it is not extending the filing deadline for various other taxes	Legislature adjourned on June 30	DE DOR COVID-19 response webpage	December 17

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District of Columbia	Yes – filing/payment deadlines extended to July 15 (excluding 2020 estimated payments)	Yes – penalties/interest abated for payments made by June 30	Filing deadlines for real property assessment appeals and exempt property annual use reports extended until May 15, 2020. Filing deadline for income and expense reports extended until June 1, 2020.	Yes – filing/payment deadlines extended to July 15 for partnerships and franchise tax returns only (excluding 2020 estimated payments)	The District will exclude from gross income tax forgiven small business loans awarded under Section 1106 of the Coronavirus Aid, Relief, and Economic Security Act (Pub. L. No. 116-136).	Yes – employer accounts will not be charged with the UI benefits that workers affected by COVID-19 will collect.	No information at this time	OTR providing corporation franchise tax and unincorporated business franchise tax nexus;WFH forbearance; digital signature guidance issued	OTR COVID-19 response website	November 19
Florida	No individual income tax	Yes – extended due dates for sales tax and other transaction taxes	Yes – extending due date for property taxes Property tax oversight COVID-19 FAQs	Yes – extended filing and payment due dates – new date depends on fiscal yearend	Yes – Florida Small Business Emergency Bridge Loan Program; various loan programs for small businesses	Yes – waive certain provisions of state's unemployment insurance law; updated Employer Guide for the Reemployment Tax-1	Yes – various taxes extended due date for adversely affected taxpayers	No information at this time	DOR COVID-19 response webpage	October 15

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Georgia	Yes – filing and payment dates extended to July 15 including estimated tax payments. Does not conform to CARES Act WFH guidance.	No – Payment and filing extension does not apply to SUT	Yes – penalties and interest waiver for specified April 1 filings. Appeal deadline for assessments issued 3/14/20 – 7/13/20 is 8/27/20	Yes – filing and payment dates extended to July 15 including certain estimated tax payments; WFH guidance; treatment of certain CARES Act changes updated	Yes – SBA disaster loans, business Continuity Loan Fund; Jobs credit for PPE manufacturing; Relief for the GA Quality Jobs Program Film credit guidance	Yes – unemployment benefits not charged to employer; expand UI benefit program; WFH-withholding guidance; \$1.5b of CARES Act funds to pay UI	Yes - Motor vehicle registrations extended through June 15.	Yes – limited extension for statute of limitations, controversy related actions; wet signatures	COVID-19 response webpage The GA DOR COVID-19 page is here Local Government Services information here	December 17
Hawaii	Yes – filing and payment dates extended to July 20, not including estimated payments; CARES Act conformity guidance	Yes – unemployment compensation and receipt of loan funds not subject to excise tax; filing payment and deadlines not changed.	Yes – Maui County deferral of penalty until November 19; Kauai County first installment extended to November 18	Yes – filing and payment dates extended to July 20, not including estimated payments or fiscal year filers; CARES Act conformity guidance	Yes – SBA loans	Yes – unemployment benefits not charged to employer; penalties and interest waived through May 31; waiver of waiting period and work-search; withholding filing and payment deadlines not changed.	No	Legislature adjourned sine die	COVID-19 response webpage	October 22

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Idaho	Yes — filing and payment deadline extended to June 15, including estimated payments; automatic filing extension to October 15, if enough tax paid by June 15; state payment taxability guidance	No — sales and use tax must be reported and remitted on time	Yes — property tax relief program deadline extended to June 15	Yes — filing and payment deadline extended to June 15, including estimated payments and fiscal-year filers; state payment taxability guidance	Yes — SBA loans; Idaho Rebounds grants for small businesses and self-employed; Idaho Rebounds Return to Work bonuses	Yes — UI benefits not charged to employer; No — income tax withheld must be reported and remitted on time; UI trust fund relief	Yes - IFTA first quarter returns have been extended from April 30 to June 1.	Senate adjourned March 19; House adjourned March 2; special session convened on August 24	Idaho State Tax Commission webpage	December 17
Illinois	Yes — filing and payment deadlines extended from April 15 to July 15; no extension For partnership deadlines	Yes — penalties and interest on late payments for certain establishments waived; extension of the E-number expiration date through 2020	Limited waiver of interest and penalties	Yes — filing and payment deadlines extended from April 15 to July 15	Yes — blanket extensions related to EDGE credit reporting through June 1; new grant and loan programs; new BIG program Grant funds for training/hiring for COVID-19 response jobs; BIG round 2	Employers can request an extension for SUI wage reports WFH - withholding guidance benefits charged to employer	Yes — extension for filing and paying estate tax due between March 16 - April 15; penalty and interest waiver for late filed Q1 IFTA returns	Legislative session reconvened May 20-24.	DOR COVID-19 Filing webpage IL DCEO emergency SB resources webpage DCEO business relief webpage	September 17

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Illinois – Chicago	No information at this time	Yes – payment extension for various taxes due between July 2019 and September 2020	No information at this time	No information at this time	Yes – \$100 million Chicago Small Business Resiliency Fund, which will help to provide small businesses with emergency cash flow; Together Now Grant Fund; Chicago Hospitality Grant program	Paid leave	Yes – payment extension for various taxes due between July 2019 and September 2020	COVID-19 surcharge subject to restaurant tax	City of Chicago Business Affairs and Consumer Protection has created a COVID-19 Resource Page .	November 12
Indiana	Yes – certain individual income tax filing and payment deadlines have been aligned with the federal extensions; additional extensions provided	Yes – Use tax waiver for donation of goods for fighting the COVID-19 pandemic; registered retail merchant certificate renewal extension	Yes – Penalty waiver for certain property tax late payments and deadline extension for business personal property tax returns	Yes – certain corporate income tax filing and payment deadlines have been aligned with the federal extension, additional extensions provided; Nexus relief	Small Business Restart Fund	Yes – extends filing and payment deadlines for state unemployment insurance contribution and wage report	No information at this time	Deadline for filing individual income tax refund claim extended. Audit and legal protest relief. DOR open by appointment. Back on track plan – restarting paused deadlines	DOR COVID-19 webpage IEDC COVID-19 webpage	November 12

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Iowa	Yes – filing and payment deadlines extended to July 31 for income taxes; WFH guidance; IA DOR discusses CARES Act conformity; new federal extensions not followed	No, but taxpayers can apply for relief on a case-by-case basis from March 24 through June 30 – two deferral programs; limited extension for certain entities	Yes – penalty and interest on late payment of property tax waived; suspension of tax sales of property	Yes – filing and payment deadlines extended to July 31; PPE loan and WFH guidance; IA DOR/law change addresses CARES Act; new federal extensions not followed	Yes – IEDA has launched a new Iowa Small Business Relief Program - expanded to include certain nonprofits; summary of COVID-19 funding programs; relief program for movie theaters	Certain due dates extended; withholding tax relief; e-signature for withholding return; CARES Act funds used for UI trust fund; availability of UI benefits; limited extension for certain entities	No information at this time	Legislative session adjourned June 14; period for filing a protest with the Board of Review extended; electronic signatures	DOR COVID-19 webpage IEDA COVID-19 webpage	December 17

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Kansas	Yes – filing and payment dates extended to July 15, not including estimated payments; penalty and interest relief for late filed first quarter estimated payments, relief extended; penalty waiver for remote worker under payment of estimated tax	No information at this time	No information at this time	Yes – filing and payment dates extended to July 15, including fiscal year returns, but not estimated payments; penalty and interest relief for late filed first quarter estimated payments, relief extended	Yes – Community Development Block Grants; Hospitality Industry Relief Emergency Fund; Strengthening People and Revitalizing Kansas funds; CARES Act funding for small businesses	Yes – UI benefits not charged to employer account; Waiver of work-search requirements and one-week waiting period; penalty waiver for under-withholding on remote workers	Yes – registration and fuel tax permits for motor carriers	Yes – legislative session adjourned until January 11; new law allows the extension of statutory deadlines or time limitations on court proceedings; Council on Tax Reform extended	DOR press release webpage ; KS Department of Commerce response webpage	December 17
Kentucky	Yes – filing and payment dates extended to July 15; WFH guidance; CARES Act conformity	No	Yes – Business Personal Property tax return filing deadline extended to July 15	Yes – filing and payment dates extended to July 15; WFH guidance; CARES Act conformity	No information at this time	Limited state unemployment insurance relief for small businesses; WFH guidance for withholding	No information at this time	The legislature adjourned Sine Die on April 15	DOR has established a COVID-19 response webpage	July 22

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Louisiana	Yes – filing and payment dates extended to July 15, 60 days for fiscal year filers; estimated tax penalty waiver; PTE election timely by July 15; interest and penalty relief if health affected by COVID-19; deduction for educational coaching expenses	Yes – February returns and payments due March 20, May 20, for certain taxes; penalty relief for March and April returns if paid by June 30; penalty and interest relief for sales and use tax on motor vehicles; sales tax holiday November 20-21	No, but property tax relief may be possible due to Governor Edwards' health emergency declaration.	Yes – filing and payment dates extended to July 15 (July 17 due to network issues); interest and penalty relief if health affected by COVID-19	Yes – 30-day extension for credit transfer; Quality Jobs Programs extensions; Loan Portfolio Guaranty Program; Main Street Recovery Grant; Front Line Worker Rebate Program; job creation requirement extension; income tax credit for restaurants/bars	Yes – deferment of filing the first-quarter 2020 wage and tax report and payment of Louisiana unemployment insurance taxes until June 30 and second-quarter deferment until September 15; voluntary withholding on additional federal UI benefits	Yes – excise tax extended from March 20 to May 20; severance tax extended from April 25 to June 25; suspension of various fees and expirations of Office of Motor Vehicles; temporary suspension of franchise tax for small businesses	Legislature adjourned First Extraordinary Session June 30; adjourned Second Extraordinary Session October 23; suspension of assessments, audits and litigation until June 15; DOR is temporarily suspending collection activity	“LDR extends state income tax deadline due to coronavirus public health emergency” (March 23). Important Information: COVID-19	November 19

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Maine	Yes – filing and payment dates extend to July 15	No – payment and filing deadlines for all other tax types remain unchanged	Application deadline for the annual current land use taxation application extended	Yes – April 15 filing and payment dates extended to July 15; second quarter estimated payment deadline extended to July 15; extended due date extended to November 16	No information at this time	Yes – state's unemployment insurance	Yes – extension of land use taxation application	Legislative session adjourned March 17	Maine Revenue Services has established a COVID-19 information FAQ website .	October 29
Maryland	Yes – filing and payment dates extend to July 15; the deadline for filing Maryland income tax returns if a federal extension was filed is October 15	Yes – automatic waiver of interest and penalties if they file and pay by July 15	Yes – deadlines for all annual reports and personal property returns will be delayed until at least 30 days “after the expiration of the current Executive Order”	Yes – filing and payment dates extend to July 15; the deadline for filing Maryland income tax returns if a federal extension was filed is October 15	Maryland has established a small-business relief fund, small-business grant fund and manufacturing relief fund	Yes – withholding payments due for periods including February, March and April may be submitted by June 1, without incurring penalties or interest	Yes – deadlines for all annual reports and personal property returns will be delayed until at least 30 days “after the expiration of the current Executive Order”	Comptroller has issued guidance on WFH impact on nexus and the use of digital signatures. Legislative session adjourned March 18.	Maryland Comptroller COVID-19 response webpage .	December 17

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Massachusetts	Yes – filing and payment dates extend to July 15.	Yes – for certain vendors, returns and payments due during the period between March 20 and August 31 shall be suspended.	Municipalities have been granted authority to delay due dates	Yes – waiver of late filing and late payment penalty for returns filed by July 15	Manufacturing Emergency Response Team Grant funding is available.	Yes – state may grant a 60-day grace period for filing state unemployment insurance (SUI) tax and wage reports.	Yes – state extends due date of meals and occupancy tax returns.	Guidance provided on impact of work from home on nexus and on use of electronic signatures Legislature in session.	MA DOR COVID-19 response webpage .	December 17
Michigan	Yes – filing and payment dates extended to July 15, or July 31	Yes – interest and penalty waiver available for late filed SUT returns due March 20, April 20 and May 20; industrial processing exemption for buying PPE	Additional time to challenge certain assessments; filing deadline for certain property tax appeals extended	Yes – filing & payment dates extended to July 15, or July 31	Small business restart grants; grant for farmers	Yes – UI waiver; 30-day interest and penalty waiver for withholding; WFH guidance; SUI wage base; employer charges for unemployment benefits	No information at this time	Legislature in session; Michigan Tax Tribunal suspended in-person hearings until March 1, 2021	DOT COVID-19 webpage	December 17

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Minnesota	Yes – filing and payment dates extended to July 15; taxability of certain CARES Act payments	Yes – sales and use tax grace period for businesses required to suspend or reduce services	Counties can abate late filing penalties	No – original statutory due dates apply WFH will not create nexus; taxability of certain CARES Act payments	Economic Injury Disaster Loan declaration; MN investment fund reporting relief; small business grants and loan funds; aid for restaurants, bars, gyms and bowling centers	No information at this time	Yes – grace period/extension for gambling tax, occupation tax, Minnesota Care tax; solid waste management tax exemption relief	For property tax appeals, the state has granted all Local Boards of Appeal and Equalization an automatic extension for all 2020 meetings. Tax Court in-person filing suspended until further notice. Guidelines for penalty abatement.	DOR has established a COVID-19 response webpage	December 17

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Mississippi	Yes — the deadline to file and pay the 2019 individual income tax is extended until July 15, including estimated payments; PPP not subject to tax; definition of “gross income” revised to exclude certain amounts under the CARES Act	No – the extension does not apply to sales tax, use tax or any other tax types.	No information at this time	Yes – the deadline to file and pay the 2019 corporate income tax is extended until July 15, including estimated payments; work from home nexus and apportionment relief; PPP not subject to tax; definition of “gross income” revised to exclude certain amounts under the CARES Act	Yes – small business relief: direct payments and Back to Business Mississippi Grant Program; charitable organization and broadband technology tax credit guidance; Mississippi Rental Assistance Grant Program	Yes – withholding tax payments for April extended until May 15; UI first-quarter contribution extended to July 31; penalty waiver for late contributions and filings; UI benefits not charged to employer; work-search and one-week waiting period waived	No information at this time	The legislature reconvened on August 24, 2020.	MS DOR webpage	October 15

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Missouri	Yes – filing and payment dates extend to July 15.	No information at this time	No information at this time	Yes – filing and payment dates extend to July 15.	PPE grant program, small business grant program, meat and poultry processing facilities grant program	UI benefits for shared work plan; St. Louis WFH guidance; withholding guidance for teleworkers	Yes – extension for vehicle registrations	Missouri legislature adjourned May 17	MO Gov March 21 Press Release. MO DOR News releases MO DOL March 26 Press Release .	October 29
Montana	Yes – filing and payment dates extended to July 15, including first quarter estimated payment; stimulus payments not subject to income tax; CARES Act funds taxability guidance; CARES Act conformity guidance	No general sales and use tax. No information at this time on the lodging facility sales and use tax	Personal Property assessments dated May 8; Real Property assessment notices dated June 19.	Yes – CARES Act funds taxability guidance; CARES Act conformity guidance	Yes – Montana Facility Finance Authority financing for health facilities; Emergency rental assistance and relief funds; Loan Deferment Program; Business Adaptability Grant Program; Business Stabilization Program	Additional funds to be directed to UI trust fund	Yes – waiver of 2 mill emergency levy; temporary suspension of certain motor vehicle requirements	State legislature not in session in 2020	MT TRD COVID-19 response webpage	October 15

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State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
Nebraska	Yes – filing and payment dates extended to July 15	No – the sales tax deadline has not been extended.	Yes – penalty waiver for late filed personal property returns	Yes – filing and payment dates extended to July 15	Yes – CDBG funds; Calculating employment levels for the NE Advantage Act; Property Tax Incentive Act - income/franchise tax credit; new grant program for certain industries	Yes – COVID-19 UI benefits are not to be charged to employer's account; change to UI requirement withholding WFH guidance	30-day extension for certain state issued licenses, IDs, registration	State assembly is in session Guidance on signatures that will be accepted on forms and filings	DOR COVID-19 response webpage	October 22
Nevada	No personal income tax	No information at this time regarding relief; retail sale surcharges related to COVID-19 are subject to sales tax	No information at this time	No corporate income tax but does impose a gross receipts tax (commerce tax) on all businesses. No information at this time regarding the commerce tax.	No – although Nevada government is directing businesses to consider federal small-business loans.	Yes – waiver of work-search and one-week waiting period; potential relief for UI benefit charges to employer accounts; hospitality worker paid sick leave	Yes – tax amnesty program	Special session began on July 8	Nev. Dept. of Tax webpage ; Nev. Health Response webpage	December 17

State response to COVID-19

50-state summary

State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
New Hampshire	Does not have a general personal income tax, although interest and dividends are subject to tax – see “Business Taxes”)	No general sales tax	No information at this time	Yes – original deadline not extended; however, statutory automatic seven-month extension exists and under certain circumstances the state will not assess underpayment interest or penalties	No information at this time	No information at this time	Yes – 20-day license plates are automatically extended through April 30; each town may provide vehicle registration renewal extensions	Legislature adjourned June 30.		August 20
New Jersey	Yes – filing and payment dates extend to July 15	Work from home nexus guidance issued.	Governor issued executive order permitting municipalities to establish payment grace periods; assessment appeals deadline extended	Yes – extended filing deadline extend to November 16; work from home nexus relief	Yes – New Jersey’s 80% rule requiring full-time employee to physical work at the project site 80% of his or her time in order to be eligible for incentives available under employment-based incentive programs has been suspended.	90-day grace period for payment of workers' compensation premiums. Work from home withholding guidance.	No information at this time	Legislative business will be conducted using electronic means. Extension for certain statute of limitation provisions enacted	NJ DOT COVID-19 information website	October 15

State response to COVID-19

50-state summary

State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
New Mexico	Yes – filing and payment dates extended to July 15, including estimated payments; interest and penalty relief until April 15, 2021	Yes – interest and penalty relief through April 25, 2021	Yes – interest and penalty relief through May 10, 2021	Yes – filing and payment dates extended to July 15, including estimated payments; interest and penalty relief until April 15, 2021; decouples from CARES Act NOL changes	Yes – state has established a business loan guarantee program; ACF and UWCNM have partnered to deploy an Emergency Action Fund; SBA loans	Yes – withholding filings normally due March 25, April 25, May 25, and June 25, will be due on July 25; interest and penalty relief through April 25, 2021; employers not charged for COVID-19 separations in UI rate	Payment plans available; modification to collection and enforcement efforts	Availability of managed audits and voluntary programs that result in the waiver of penalties and interest, payment plan relief and audit suspension; legislature in special session June 18	NM TRD COVID-19 response webpage	November 19
New York	Yes – filing and payment dates extended to July 15. No interest and penalties will accrue prior to July 15.	Yes – sales and use tax penalties and interest may be waived for quarterly and annual filers who were unable to file or pay on time.	NY is permitting a 30-day extension of the state's tentative assessment roll otherwise due on June 1, 2020	Yes – filing and payment dates extend to July 15. No interest and penalties will accrue prior to July 15.	No information at this time	Yes – New York employers are required to provide special paid leave pursuant to COVID-19-related absences.	No information at this time	DTF has issued temporary authorization for the use of digital signatures through May 9, on certain tax documents	NY DOTF COVID-19 response webpage	October 29

State response to COVID-19

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State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
New York – New York City	NYC personal income tax is collected by the NY DOTF The city extended the deadline to file the non-resident employee of NYC Form 1127 to July 30, 2020.	NYC SUT is administered by the state. See New York State guidance.	In response to the COVID-19 pandemic, the Department of Finance has extended the deadline for Real Property Income and Expense (RPIE) statements and storefront registry filings from June 1, 2020, to July 1, 2020.	Yes – taxpayers may request a waiver of penalties for NYC administered business and excise taxes due between March 16 and April 25. Interest will not be waived. Interest and penalties waived for business taxes due between April 26, 2020 and June 15, 2020. CARES Act decoupling enacted.	No information at this time	No information at this time	Yes – taxpayers may request a waiver of penalties for all real estate transfer tax returns due between March 15 and April 25	No information at this time	NYC DOF COVID-19 response webpage	June 24

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State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
North Carolina	Yes – only the filing date is extended to July 15. Interest and late payment, late filing penalties are waived until July 15. Penalty and interest abatement form posted.	Yes – the Secretary is waiving penalties as for certain sales and excise taxes through July 15.	No information at this time	Yes – filing date is extended to July 15. Interest, penalties waived decouples from certain provisions of the CARES Act.	\$125 million in small business loans; job retention grant program - application due by 9/1; JDIG compliance relief, small business MURR; grants for minority and women-owned small businesses	Yes – state unemployment insurance relief; new SUI credit if Q1 2020 SUI contributions paid by April 30	Yes – the Secretary is waiving penalties for various taxes through July 15; alcoholic beverage tax - major disaster exemption	Legislature will convene on September 2. Extension of statute of limitation for certain refunds and deadline for certain time sensitive actions.	DOR Actions on COVID-19 webpage	October 1
North Dakota	Yes – filing and payment dates extend to July 15	Current guidance indicates no relief.	No information at this time	Yes – filing and payment dates extend to July 15; WFH nexus and payroll factor relief	Loans available under the ND Development Fund; Bank of ND business loans; ND Economic Resiliency Grant Program	Yes – SUI and workers' comp. insurance filing and payment deadlines extended to June 30, 2020; UI benefits	No information at this time	Statute of limitations not affected by the extension	COVID-19 tax guidance NDTax	August 6
Ohio	Yes – filing and payment dates extended to July 15.	No filing or payment extension for sales and use tax	Extension for collection of property tax	Yes – filing and payment dates for the municipal net profits tax extended to July 15. NO extension for the CAT or the FIT.	Various loans available; JobsOhio investment; small business relief grant	Yes – state's unemployment insurance contributions. No filing or payment extension for employer withholding tax. UI benefits for workshare.	No filing or payment extension for excise tax; whether income from certain loans and grants are subject to CAT	DOT accepting e-signed documents; additional time to file refund claims; review of tax rulings; online notice response service	The OH DOT has created a COVID-19 tax relief webpage .	October 29

State response to COVID-19

50-state summary

State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
Oklahoma	Yes – filing and payment dates extended to July 15, including first quarter estimated payment; electing pass-through entities can defer payment until July 15	No information at this time	No information at this time	Yes – filing and payment dates extended to July 15, (Small business corporate tax return Form 512S) and to August 14, (Corporate Income Tax Return Form 512), including first quarter estimated payment	SBA loans; Exception to quarterly payroll requirements of Oklahoma Quality Jobs Program Act	Work registration, work search requirements, and one week waiting period reinstated	Yes – temporary suspension of oversize permit fees for carriers transporting disaster relief materials	The House is in recess April 20, through April 24. The Senate is adjourned until the Call of the Chair.	Oklahoma Tax Commission COVID-19 response webpage	October 29

State response to COVID-19

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State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
Oregon	Yes – filing/payment deadlines extended to July 15, excluding 2020 estimated payments; interest waivers may be applicable; stimulus payments not taxable; unemployment benefits taxable; business tax penalty/interest waiver	Oregon does not have a sales and use tax	Yes – property tax deferral extended to June 15; recertification still due April 15	Yes – filing/payment extended to July 15, including fiscal year, excluding estimates; CAT estimate remains April 30 and threshold increased; penalty relief; CAT treatment of CARES Act; nexus relief for telework; business tax penalty/interest waiver	Yes – economic support for certain Oregonians and small businesses	Yes – interest and penalty abatement for UI payments; No – relief does not apply to payroll taxes; OFLA expanded leave	Yes – collections process changes; time extensions for certain notice responses, appeals, cases, or proceedings; claim for refund deadline extended to July 15; amusement device tax extended to October 14; facsimile signatures; NSF penalty relief	2020 legislative session adjourned March 8, but convened for a special session June 24 through June 26 and a second special session August 10; OR DOR offices closed	OR DOR “COVID-19 tax relief options”	December 17

State response to COVID-19

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State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
Pennsylvania	Yes – filing and payment dates extended to July 15	Yes – penalties for accelerated sales tax (AST) prepayment requirements are waived for April, May, and June.	S.B. 841, enacted on April 20, authorizes local taxing districts to provide property tax relief	Yes – corporate tax return filing and payment deadlines due May 15, extended to August 14	Multiple relief programs exist.	Employer accounts will not be charged for UI benefits due to COVID-19	Appeals, assessments and notice deadlines are suspended Certain IFTA/MCRT requirements waived Certain business licenses extended	Legislature permitted to vote remotely Guidance released on WFH nexus implications	PA DOR COVID-19 response webpage and Alert .	December 3
Pennsylvania – Philadelphia	Yes – Earnings Tax filing and payment deadlines extended to July 15	Yes - Use & Occupancy Tax relief for certain businesses ordered closed	Yes - property tax payment deadline extended to June 15	Yes – filing and payment dates extended to July 15; does not follow CARES Act's changes to NOLs	No information at this time	Yes – nonresident employees based in Philadelphia are not subject to the Philadelphia Wage Tax while ordered to work from home	Yes – real estate taxes deadline extended to June 15	Yes – the City has provided guidance on nexus and apportionment issues due to work from home.	CP DOR COVID-19 response webpage	December 17

State response to COVID-19

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State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
Rhode Island	Yes – deadline for filing and paying state income taxes is extended to July 15	Yes – automatic 90-day sales tax permits to be issued for noncompliant retailers. Taxpayers may request abatement of penalties under the taxpayer rights and responsibilities regulation. WFH nexus guidance issued.	No information at this time	Yes – deadline for filing and paying state income taxes is extended to July 15. WFH nexus guidance issued.	No information at this time	Contributory employer accounts will not be charged with workers' unemployment insurance benefits attributable to COVID-19.	No information at this time	Legislative session suspended	RI DOR COVID-19 response webpage	December 17
South Carolina	Yes — filing and payment dates extended to July 15, including estimated tax payments; PPP loan forgiveness	Yes – SUT tax, motor fuel use fee, state accommodations taxes, and beer, wine and liquor taxes extended to June 1; taxability of COVID-19 surcharges and fees; WFH nexus extended to June 30, 2021	Yes – property tax extended to June 1	Yes — filing and payment dates extended to July 15, including estimated tax payments WFH nexus / apportionment guidance extended to June 30, 2021; PPP loan forgiveness	Yes – SBA disaster loans; minority and small business relief grant program; nonprofit relief grant program	Yes – state withholding tax extended to June 1 and unemployment benefits not charged to employer Withholding WFH guidance extended to June 30, 2021	Yes – SUT tax, motor fuel use fee, state accommodations taxes, and beer, wine and liquor taxes extended to June 1; Admissions Tax Refunds simplified process	Legislature adjourned	SC DOR COVID-19 page SC DOC COVID-19 page	December 3

State response to COVID-19

50-state summary

State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
South Dakota	South Dakota does not have an individual income tax	No information at this time	No delay or deferment of the payment deadline; but a late payment interest penalty imposed	South Dakota does not have a corporate income tax; due date of the bank franchise tax extended – due 15 days after federal	Small business grant – grant amount increased; additional small business grant amount announced	Yes – penalty waiver for late filings or payments related to state unemployment insurance	No information at this time	As a result of the Governor's executive order, offices are closed to walk-ins; appointment needed	The SD DOR has established a COVID-19 FAQ webpage	December 17
Tennessee	Yes – filing and payment dates extended from April 15 to July 15	Yes – liquor-by-the-drink tax not imposed for take-out or delivery	Yes – extension for filing certain property tax exemption appeals	Yes – filing and payment dates extended; impact of certain CARES Act provisions on excise tax returns	Yes – SBA disaster loans; Tenn. Business Relief program – for small businesses – expanded to include new business types; certify for relief payment deadline September 30; eligibility tool relief funds for TN non-profits; SERG program	Yes – unemployment benefits; employers won't be charged for COVID-19 UI benefits – relief period extended CARES Act funding for UI trust funds	Yes – motor vehicle registrations for March, April and May extended to June 15; Business tax filing and payment due date extended to June 15; professional privilege tax deadline extended to July 1	Legislative session adjourned June 24. DOR walk-in services suspended. Admin. Hearing office informal conference via WebEx	DOR COVID-19 webpage DOL & Workforce Development COVID-19 webpage DECD COVID-19 webpage .	October 29

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State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
Texas	Texas does not have personal income tax.	Yes – short-term payment agreements and penalty/interest waivers; temporary extension for the registration and titling of vehicles; taxability guidance on surcharges and fees	Yes – at chief appraiser's discretion; Property Tax Assistance Division (PTAD) extending deadlines to April 30 for 2019 operations survey; Texas Attorney General Opinion information	Yes – 2020 franchise tax report due date extended to July 15	Yes – Texas Economic Injury Disaster Loan (EIDL)	Yes – UI benefits not charged to employer, and unemployment insurance (UI) contribution and wage report deadline extension to May 15	No information at this time	Legislature is not in session in 2020; Comptroller temporarily suspended 60-day deadline to contest audit results	TX COVID-19 response webpage	August 13

State response to COVID-19

50-state summary

State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
Utah	Yes – filing and payment dates extended to July 15; interest and penalties waived; taxability guidance on COVID-19 related income	Not at the current time	No information at this time	Yes – filing and payment dates extended to July 15; interest and penalties will be waived; taxability guidance on COVID-19 related income	Yes – Small Business Bridge Loan; Commercial Rental Assistance (ComRent); Impacted Businesses Grant; Tourism Recovery; Displaced Worker Grant; PPE Support Grant; Outreach and Education; Salt Lake City Emergency Loan	Yes – UI benefits not charged to employer; reimbursing employers allowed one-month payment extension and 50% bill reduction; waiver of work-search requirement and one-week waiting period.	No information at this time	Last day of legislative session was March 12; special session called for April 16; appeals hearings and conferences: UT State Tax Commission currently holding all appeal events as scheduled via telephone conference only.	UT State Tax Commission website	October 29
Vermont	Yes – filing and payment dates extend to July 15. Penalties and interest will not accrue prior to July 15.	Yes – sales and use tax and meals and rooms tax. The tax department is providing temporary relief to those taxpayers unable to make March 25 and April 25 payments	No information at this time	Yes – filing and payment dates extend to July 15. Penalties and interest will not accrue prior to July 15.	Yes – Small Business Economic Injury Disaster Loans to small businesses that sustain substantial economic injury because of COVID-19	No information at this time	Certain IFTA filing deadlines extended.	State legislative session suspended.	VT DOT COVID-19 response website	December 17

State response to COVID-19

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State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
Virginia	Yes – payment date is extended to June 1. Filing dates not extended but automatic extensions are available.	Yes – will consider waivers on a case-by-case basis	No information at this time	Yes – payment date is extended to June 1. Filing dates not extended but automatic extensions are available.	Yes – up to \$10,000 grants for qualifying small businesses	No information at this time	No information at this time	Legislature convened special session on August 18	VA DOT COVID-19 response webpage	August 20
Washington	No – Washington does not have a personal income tax; Yes – estates can request filing and payment extensions	Yes – sales of certain meals exempt from sales tax	Yes – waiver of late filing penalties and statutory interest; late filing penalties waived for nonprofit applications and renewals for exempt property	Washington does not have a corporate income tax	Yes – Working Washington Small Business Grant program	Yes – apply for unemployment benefits offset to employer account; no solvency tax in 2021; up to 90-day grace period for paying workers' compensation insurance premiums for first and second quarter; required food production employer supplemental sick leave	Yes – extensions for B&O, real estate excise, and other taxes; Federal financial assistance related to COVID-19 not subject to B&O tax; payment plans; business license delinquency fee waiver; penalty and statutory interest waivers; VDA expansion	The 2020 regular legislative session adjourned on March 12; Collections and Audit guidance; WA DOR closure information	WA DOR COVID-19 response webpage	December 17

State response to COVID-19

50-state summary

State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
West Virginia	Yes – filing and payment dates extended to July 15, includes estimated payments	No	Yes – second-half 2019 ad valorem property tax due April 1, is delinquent if not paid before May 1	Yes – filing and payment dates extended to July 15, includes estimated payments	Small business grant program	Employers will not be charged for COVID-19 UI benefits	No	No information at this time	DOT established a COVID-19 response webpage	August 6
Wisconsin	Yes – filing and payment dates extended to July 15; WFH guidance	Yes – taxpayers can request a one-month extension	Yes – penalty and interest waiver may be granted for late filed property tax installment payments	Yes – filing and payment dates extended to July 15; WFH guidance	Yes – loans available; \$75 million “We’re All In Grant Program”; additional funding for We’re All in Grants	Yes – taxpayers can request a one-month extension to file and pay their income tax withholding; WFH guidance	Yes – taxpayers can request a one-month extension to file excise tax returns	No information at this time	DOR COVID-19 response webpage	November 12

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State	Personal income tax	Transactional taxes	Property taxes	Business taxes			Additional information			
	Provides income tax relief	Provides sales and use tax or other transaction tax relief	Provides property tax relief	Provides income tax relief	Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Provides payroll and employment tax-related relief	Offers other tax relief	Other tax considerations (e.g., legislation, controversy)	Other links and resources	Updated
Wyoming	Wyoming does not have a personal income tax.	No information at this time	No information at this time	No corporate income tax	Yes – SBA loans; funding to state distilleries and breweries to make hand sanitizer.	Yes – Workers' compensation credits; workers' compensation rating not charged for COVID-19; UI benefits not charged to employer if an executive order declares; CARES Act funds to support unemployment tax rates and workers compensation taxes	Yes – severance tax penalty and interest waivers	The legislative session adjourned March 12	The Wyoming Economic Development Agency has created a COVID-19 response webpage for small businesses.	October 15

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Alabama

Last updated on 12/17/20

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Personal income tax relief

The Alabama Department of Revenue (AL DOR) is automatically extending the individual tax filing and payment deadlines for payments and returns due on or after April 1, 2020, and before July 15, 2020, to July 15, 2020. The AL DOR explained that this applies to state income tax (including payments of tax on self-employment and April net income) for the 2019 tax year and estimated state income tax for the 2020 tax year (this includes the Q2 2020 estimated tax payment). The AL DOR will waive penalty, interest or addition to tax for failure to file State Income Tax returns or pay the postponed taxes. This waiver is for the period beginning April 1, 2020 through July 15, 2020. Penalties, interest or other additions will begin to accrue on July 16, 2020. AL DOR Order of the Commissioner [“Order Extending Deadline for Filing and Payment of State Income Tax, FIET, and BPT”](#) (updated April 10, 2020). See also, AL DOR COVID-19 Updates, [Income Tax Relief FAQs](#) (added April 14, 2020).

Taxpayers unable to file their return by the extended July 15, 2020, deadline, will be granted an automatic extension to file their individual income tax returns through October 15, 2020. Note, this extension only applies to filing a return; it does not extend the time to pay.

The AL DOR automatically extended the March 15, 2020, due date for filing a composite income tax return and tax payments of behalf of nonresident members of pass-through entities to July 15, 2020. Penalties, interest or other additions to tax will be waived during the extension period, and will begin to accrue on July 16, 2020. AL DOR Order of the Commissioner [“Composite Returns and Payments”](#) (March 23, 2020).

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<p>Sales, use or other transaction tax relief</p>	<p>The AL DOR is waiving late payment penalties for small retail businesses whose monthly retail sales during the prior calendar year averaged \$62,500 or less that are unable to timely pay their February, March and April 2020 state sales tax liabilities. Penalties will be waived through June 1, 2020. AL DOR Order of the Commissioner “Late Payment Penalties Waived for Small Retail Businesses Sales Tax Liabilities” (March 18, 2020).</p> <p>On March 19, 2020, the AL DOR extended this relief to businesses currently registered with the AL DOR as engaging in NAICS Sector 72 business activities, i.e., those preparing meals, snacks and beverages for immediate consumption. The AL DOR noted that similar relief may be available on a case-by-case basis to other businesses significantly impacted by the COVID-19 crisis. AL DOR Order of the Commissioner “Late Payment Penalties Waived for Sales Tax Liabilities of Restaurants and Other Food Service Providers” (March 19, 2020).</p> <p>On March 20, 2020, the AL DOR is similarly waiving late payment penalties for businesses unable to timely pay their February, March and April 2020 state transient occupancy tax (aka lodgings tax) liabilities for these periods. Penalties will be waived through June 1, 2020. This relief does not apply to local lodgings tax liabilities and it does not extend the filing deadline for lodgings tax returns for the covered periods. AL DOR Order of the Commissioner “Late Payment Penalties Waived for State Transient Occupancy Tax (lodgings tax) Liabilities” (March 20, 2020).</p>
<p>Property tax relief</p>	<p>The March, April, May and June 2020 deadlines for motor vehicle registration (e.g., newly purchased/acquired vehicle registrations, renewals) and paying property taxes on vehicles is extended to July 31, 2020. This extension includes vehicles purchased or acquired for which the 20-day registration requirement falls during the period March 17, 2020 through July 31, 2020. Further, penalties associated with such registrations and property taxes will not be applied until August 3, 2020. For more information, see AL DOR Order of the Commissioner March 2020, April 2020, May 2020, and June 2020 Motor Vehicle Registrations and Property Tax Payments and Penalties Extension (updated July 9, 2020). On July 30, 2020, the Commissioner again extended deadlines for motor vehicle registration (e.g., newly purchased/acquired vehicle registrations, renewals) and paying property taxes on vehicles. Under this order, the deadlines are extended to the last business day of the subsequent month that the registration was otherwise due for registrants in counties where the county license plate issuing office was closed at any time during the month the registration was originally due, and the closure resulted in the registrant not having access to the office for the entire month that the registration was originally due. Associated penalties will not be charge until after the last day of the subsequent month that the registration was otherwise required. AL DOR Order of the Commissioner, 2020 Motor Vehicle Registrations and Property Tax Payments and Penalties Extension (July 30, 2020).</p>

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Business income tax relief

The AL DOR is automatically extending various business tax filing and payment deadlines that were due on or after April 1, 2020 and before July 15, 2020, to July 15, 2020. The extension includes:

- ▶ Corporate income tax (for the 2019 tax year and estimated state income tax for the 2020 tax year)
- ▶ Financial institution excise tax (2020 Form Year)
- ▶ Business privilege tax (2020 Form Year)

“Persons” that may be eligible for these extensions include any individual, association, estate, trust, partnership, corporation, or other entity of any kind (as provided in Ala. Code § 40-1-1(8)).

The AL DOR will waive penalty, interest or addition to tax for failure to file State Income Tax, FIET, and BPT returns or pay the postponed taxes. This waiver is for the period beginning April 1, 2020 through July 15, 2020. Penalties, interest or other additions will begin to accrue on July 16, 2020. AL DOR Order of the Commissioner [“Order Extending Deadline for Filing and Payment of State Income Tax, FIET, and BPT”](#) (updated April 10, 2020). See also, AL DOR COVID-19 Updates, [Income Tax Relief FAQs](#) (added April 14, 2020).

Taxpayers unable to file their return by the extended July 15, 2020 deadline, will be granted an automatic extension to file their corporate return consistent with the extension granted for the corresponding federal return. For financial institutions, the extension would be granted through September 30, 2020. Note, this extension only applies to filing a return; it does not extend the time to pay.

The AL DOR automatically extended the March 15, 2020 due date for filing a composite income tax return and tax payments of behalf of nonresident members of pass-through entities to July 15, 2020. Penalties, interest or other additions to tax will be waived during the extension period, and will begin to accrue on July 16, 2020. AL DOR Order of the Commissioner [“Composite Returns and Payments”](#) (March 23, 2020).

On May 12, 2020, the AL DOR said that it would not consider a temporary change in an employee’s physical work location due to temporary telework requirements to impose nexus or alter income apportionment of a business. This relief covers the period the temporary telework requirements are in place as a result of the COVID-19 pandemic. (See [“ADOR Operation Updates Due to COVID-19”](#) section of its COVID-19 response webpage.)

Via a December 11, 2020 [Proclamation](#), Governor Kay Ivey excludes from the calculation of income tax and the financial institution excise tax any amount of cancellation-of-indebtedness income resulting from a PPP loan forgiven under section 1106 of the CARES Act, to the extent such amount is exempted from federal income taxes. The amount is also excluded from all calculation in determining a taxpayer’s federal income-tax deduction for income and financial institution excise taxes. The amount of cancellation-of-indebtedness income resulting from a PPP forgiven loan, however, will be considered for Alabama tax purposes in determining the deductibility of otherwise deductible expenses (e.g., payroll, utilities, mortgage interest, rent) allowed to be paid with exempt funds to the extent such expenses are deductible in calculating federal income tax.

State response to COVID-19

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Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs

Modest grants (\$500 - \$2,500) are available for non-profit organizations and small-businesses (typically <50 employees).

Birmingham Strong Emergency Loan Fund – The program created an emergency loan fund to provide zero-interest, 180-day loans to small businesses (less than 50 employees) of no more than \$25,000 (with an average loan size of \$10,000) to prevent staff reductions, offset losses related to the Coronavirus, and help companies sponsor sick pay for workers. The city council allocated \$1.2m from the city to seed the fund which is additionally being fundraised through the Birmingham business community and other sponsors.

Small Business Relief Fund – the fund is meant to provide relief grants for small businesses experiencing hardship as a direct result of COVID-19. Sponsored by contributions of individuals, companies, foundations, and government entities throughout Tuscaloosa and West Alabama. Qualifying businesses must meet the following criteria:

1. Have experienced a financial hardship as a direct result of COVID-19.
2. Have employed between 2 – 50 (FTE) employees as of February 29, 2020.
3. Must be in good standing with state and local government jurisdictions.
4. Must be located in one of the following counties in West Alabama: Bibb, Fayette, Greene, Hale, Lamar, Marengo, Pickens, Sumter, or Tuscaloosa.

On July 8, 2020, Governor Kay Ivey [announced](#) the Revive Alabama Small Business Grant Program, which will reimburse small businesses up to a combined \$100 million for expenses incurred due to COVID-19 related business disruptions and business closures. A small business may receive up to \$15,000 to reimburse these expenses. The application period is July 16, 2020 through midnight on July 25, 2020; the application will be available on the AL DOR [website](#).

On November 18, 2020, Governor Ivey [announced](#) the Revive Plus small business grant program, which will reimburse small businesses, non-profits and faith-based organizations (collectively “organization”) up to a combined \$200 million for expenses incurred due to COVID-19 related business disruptions and business closures. An organization with 50 or fewer employees may receive up to \$20,000 to reimburse these expenses. The application period is November 23, 2020 through noon on December 4, 2020. Additional information is available [here](#).

Via a December 11, 2020 [Proclamation](#), Governor Kay Ivey extended the Alabama Jobs Act and the Growing Alabama tax credit programs, both of which contain a December 31, 2020 sunset date. The Governor explained that due to the shortened legislative session caused by the COVID-19 pandemic, the legislature did not have the opportunity to consider extending these sunset dates during the regular session. Both credits sunset dates are extended to the earlier of (1) the enactment of a bill to extend the Alabama Job’s Act tax credits/Growing Alabama tax credit or (2) the last day of the first regular session of the Legislature following the issuance of this proclamation.

State response to COVID-19

50-state summary

Payroll and employment tax-related relief	<p>The Alabama Department of Labor has announced through two separate news releases that it will temporarily waive certain provisions of the state's unemployment insurance (UI) law to provide for flexibility as outlined by the U.S. Department of Labor to support workers and businesses impacted by the COVID-19 pandemic. In its latest news release, it also stated that UI benefits paid in connection with COVID-19 will not be charged to employer accounts. For more on this development, see Tax Alert 2020-0691.</p> <p>The AL DOR said that during the federally declared period of emergency for the COVID-19 pandemic, it will not change a business's withholding requirements based on an employee's temporary telework location within Alabama that is necessitated by federal and state measure to control the spread of COVID-19. (See "ADOR Operation Updates Due to COVID-19" section of its COVID-19 response webpage.) See Tax Alert 2020-1296.</p> <p>On August 31, 2020, Governor Kay Ivey announced \$10 million in Coronavirus Relief Fund for a statewide grant program for Alabama timber owners impacted by COVID-19. The grants will equal up to \$10,000 and be issued on a first-come, first-serve basis to qualifying timber owners, for timber harvested in Alabama from March to July. Click here for more.</p> <p>On September 10, 2020, Governor Ivey announced that \$300 million in CARES Act funding will be allocated to the Unemployment Insurance Trust Fund. The funds will be used to "offset" share costs (i.e., costs equally distributed to all tax-paying employers), and reduce the increase in the shared cost tax rate.</p>
Other tax relief	<p>For motor vehicles engaged in interstate emergency relief and traveling through Alabama, the AL DOR is temporarily suspending the requirements associated with the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA), effective for 30 days (through May 1, 2020). For more information, see AL DOR Order of the Commissioner "Temporary Suspension of International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) Requirements" (extended April 1, 2020).</p>
Other tax considerations (e.g., legislation, controversy)	<p>The Alabama legislature adjourned sine die May 18.</p>
Other links and resources	<p>The AL DOR has established a COVID-19 response webpage.</p> <p>The AL governor established a CARES Act relief fund webpage.</p>

State response to COVID-19

50-state summary

Alaska

Last updated on 5/13/20

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Personal income tax relief	Alaska does not have a personal income tax.
Sales, use or other transaction tax relief	Alaska does not have a state-level sales and use tax.
Property tax relief	The Oil and Gas Property Tax is not included in the relief announced by the Alaska Department of Revenue (AK DOR).
Business income tax relief	The AK DOR announced the extension of tax return and payment due dates to July 15. SB 241 is effective April 10 (Full text of SB 241). Returns and payments that were due on March 31 were extended through the Governor's administrative order as announced by the AK DOR in an earlier communication. This extension applies to all taxes administered by the Tax Division and applies to returns (including amended and information returns), reports, and payments. Penalty and interest will not be assessed if returns and payments are received on or before July 15.
Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	On May 11, AK lawmakers approved CARES Act relief including \$586.6 million in direct municipal relief, \$290 million in small business relief, \$100 million for AK fisheries, \$49 million in airport funding, \$10 million to assist and prevent homelessness, and \$3 million for tunnel and transportation operations. The action allows Governor Dunleavy's administration to begin sending payments to communities and businesses.
Payroll and employment tax-related relief	<p>HB 308 provides flexibility for Alaska workers seeking unemployment insurance (UI) benefits for COVID-19 reasons. The bill waives the waiting-week and work-search requirements and allows for a \$75 dependent allowance. (Governor's press release, March 26).</p> <p>AK bases its UI tax rates solely on the fluctuation of an employer's gross payroll. The decline in wages due to COVID-19 could cause an employer's UI tax rate for 2021 to increase. See Tax Alert 2020-1151.</p>

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Other tax relief	<p>The AK DOR announced the extension of tax return and payment due dates to July 15. SB 241 is effective April 10 (Full text of SB 241). Returns and payments that were due on March 31 were extended through the Governor's administrative order as announced by the AK DOR in an earlier communication. This extension applies to all taxes administered by the Tax Division and Charitable Gaming (except the Oil and Gas Property Tax and Oil and Gas Production Tax) and applies to returns (including amended and information returns), reports, and payments. Penalty and interest will not be assessed if returns and payments are received on or before July 15.</p> <p>The AK DOR announced that annual license renewal deadlines for Alcoholic Beverages, Fisheries, Mining, Motor Fuel, and Tobacco tax programs are not extended, however any associated license fees can be paid on or before July 15 without penalty or interest.</p> <p>The AK DOR announced that existing payment plan agreement payments due between March 31 and July 15 are suspended. The DOR will not default any payment plan agreements, but interest will continue to accrue on any unpaid balance. Liens and levies will also be suspended during this period.</p>
Other tax considerations (e.g., legislation, controversy)	<p>The House and Senate recessed on March 29. A date to reconvene has not been announced.</p> <p>Appeals staff continue to work cases and conferences may be held over the telephone or by videoconference.</p>
Other links and resources	No information at this time

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Arizona

Last updated on 8/20/20

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Personal income tax relief	<p>The Arizona Department of Revenue (ADOR) has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020. The announcement by ADOR includes individual, corporate and fiduciary tax returns. The new deadline means taxpayers filing state tax returns or submitting payments after the previous April 15 deadline will not be assessed late filing or late payment penalties.</p> <p>Taxpayers that are anticipating they will need more time beyond the new July 15 deadline to file state income taxes should consider filing for an extension by submitting Arizona Form 204 by July 15. Taxpayers do not need to submit Arizona Form 204 if they have already received a federal extension from the IRS. Arizona General Tax Notice (GTN 20-1) (Revised March 24, 2020).</p> <p>The due date for estimated payments due April 15 remains April 15, 2020.</p> <p>Per GTN-20-1, the due dates for claiming the following income tax credits are extended to July 15, 2020:</p> <ul style="list-style-type: none">▶ Property tax refund credit claim (Form 140PTC)▶ Credit for increased excise taxes (Form 140ET) <p>The due date for specifying the taxable year to which contributions to certified school organizations, public schools and qualifying charitable organization apply remains at April 15, 2020.</p> <p>Arizona DOR Deadline Reminders for Arizona 2019 Tax Year Filing Season; AZ DOR Provides Guidance on Estimated Income Tax Payment Deadline</p>
Sales, use or other transaction tax relief	<p>On June 19, The AZ DOR reminded transaction privilege tax (TPT) filers that May returns were due at the end of June. On June 24, the DOR announced that they would work with TPT taxpayers on a case-by-case basis to apply for the late payment-late filing penalty abatement program. Subsequently, on July 14, the DOR issued TPR 20-1 stating that the impact of COVID-19 constitutes a reasonable basis for businesses' inability to timely file or pay TPT, including county excise and municipal privilege taxes. The ruling applies to late filing and payment penalties assessed for TPT periods beginning February 1, 2020 until further notice. The DOR also issued TPP 20-1 providing instructions for taxpayers requesting abatement.</p>
Property tax relief	No information at this time

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Business income tax relief	<p>The ADOR has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020. The announcement by ADOR includes individual, corporate and fiduciary tax returns. The new deadline means taxpayers filing state tax returns or submitting payments after the previous April 15 deadline will not be assessed late filing or late payment penalties.</p> <p>Taxpayers that are anticipating they will need more time beyond the new July 15 deadline to file state income taxes should consider filing for an extension by submitting Arizona Form 204 by July 15. Taxpayers do not need to submit Arizona Form 204 if they have already received a federal extension from the IRS. Arizona General Tax Notice (GTN 20-1) (Revised March 24, 2020).</p> <p>The due date for estimated payments due April 15 remains April 15, 2020.</p> <p>AZ DOR Provides Guidance on Estimated Income Tax Payment Deadline</p>
Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	<p>Credits that are filed on Arizona state income tax returns are deferred from April 15 to July 15.</p> <p>The Arizona Commerce Authority is offering grants between \$500 and \$2,500 to nonprofit organizations and small businesses. The Commerce Authority launched an information resource page for Arizona business. Arizona Commerce Authority COVID-19 Business Financial Support.</p> <p>Arizona established the Rapid Employment Job Training Grant, which provides support by reimbursing certain training or course development costs for new employees. This program is separate from the traditional Job Training Grant and is designed for immediate training. Hiring must occur between March 1 and September 1, 2020. Total grant will be capped at \$1.3 million per applicant or \$5,000 per new employee. Applications are accepted on a rolling basis until September 1, 2020.</p>
Payroll and employment tax-related relief	<p>The AZ Department of Employment Security announced that the deadline for contributory employers to file their first-quarter 2020 state unemployment insurance tax returns and pay the corresponding taxes is automatically extended to June 1, 2020. If reports and payments are received by the extended due date, employers will not receive a delinquent notice. See Tax Alert 2020-0998.</p>
Other tax relief	No information at this time
Other tax considerations (e.g., legislation, controversy)	<p>The Arizona State Legislature adjourned May 26, 2020.</p> <p>Arizona SB 1021, enacted June 5, 2020, requires the AZ DOR to accept electronic signatures.</p> <p>Taxpayers are strongly encouraged to use taxpayer support services before making an appointment to visit the DOR in person.</p>
Other links and resources	<p>The Arizona Commerce Authority established a COVID-19 information business financial support webpage.</p> <p>The Arizona DOR established a COVID Relief Resources webpage.</p>

State response to COVID-19

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Arkansas

Last updated on 9/24/20

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Personal income tax relief	<p>On March 23, 2020, Arkansas Governor Asa Hutchinson announced that the individual income tax filing and payment deadline has been extended to July 15, 2020. In response to the governor's announcement, the Arkansas Department of Finance and Administration (DFA) issued guidance, explaining that the automatic July 15, 2020 extension applies to the following 2019 returns</p> <ul style="list-style-type: none">▶ Individual income tax▶ Subchapter S corporations▶ Partnership income tax▶ Fiduciary and estates▶ Composite returns <p>During the extension period, penalties and interest will be waived; such will begin to accrue on July 16, 2020.</p> <p>This extension does not apply to the 2020 estimated tax payments due April 15 and June 15.</p> <p>Receipt of a grant under the Arkansas Ready for Business program is subject to Arkansas individual income tax. The COVID-19 stimulus check is not subject to Arkansas individual income tax.</p> <p>DFA "COVID-19: DFA Frequently Asked Questions" (last viewed September 23, 2020); DFA "Arkansas Individual Income Tax April 15 Filing and Payment Deadline Extended To July 15 Due To Coronavirus (COVID-19)" (March 27, 2020); Attorney General Alert "Tax Deadline is Upon Us."</p>
Sales, use or other transaction tax relief	<p>In regard to extending the filing or payment deadline for other types of taxes (e.g., sales and use, special excise, among others), the DFA said that these taxes "must still be reported and paid according to the existing Arkansas law." DFA "COVID-19: DFA Frequently Asked Questions" (last viewed September 23, 2020); DFA "Arkansas Individual Income Tax April 15 Filing and Payment Deadline Extended To July 15 Due To Coronavirus (COVID-19)" (March 27, 2020).</p> <p>The DFA issued Revenue Opinion 20200413 explaining that Arkansas gross receipts tax applies to the service of sanitizing surfaces for COVID-19.</p>
Property tax relief	<p>Pursuant to Executive Orders 20-06 and 20-16, the DFA has suspended the penalty for late registration of motor vehicles, as well as the requirement that a person provide proof of property tax assessment and payment of tax due for purposes of motor vehicle registration and renewal of registration, through April 16, 2020. The DFA has announced an extension of its earlier waiver until the COVID-19 emergency subsides.</p>

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<p>Business income tax relief</p>	<p>The DFA said the income tax filing and payment deadlines announced by the governor does not apply to corporate income taxes. Specifically, the extension does not apply to the 2019 corporate income tax, which is due April 15, 2020, or the 2020 estimated tax payments due April 15, 2020, and June 15, 2020. DFA "Arkansas Individual Income Tax April 15 Filing and Payment Deadline Extended To July 15 Due To Coronavirus (COVID-19)" (March 27, 2020) Attorney General Alert "Tax Deadline is Upon Us."</p> <p>On March 26, 2020, the Arkansas Secretary of State announced that late fees and interest on the 2020 annual business franchise taxes will be waived until July 15, 2020. The deadline to file returns for the annual business franchise tax is May 1, 2020; the waiver will apply to 2020 franchise tax returns filed between May 2, 2020, through July 15, 2020.</p> <p>Receipt of a grant under the Arkansas Ready for Business program is subject to Arkansas corporate income tax. DFA "COVID-19: DFA Frequently Asked Questions" (last viewed September 23, 2020).</p>
<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>Quick Action Loan Program - Loan guaranties and direct lending up to \$250k; Priority given to small and medium-sized companies that are in the supply chain of essential goods (i.e. healthcare, food manufacturing, logistics); Loan must be used for WC, inventory, payroll, or other uses to continue operations; Awarded at the discretion of the AEDC; Must sign guaranty agreement which will include job retention requirements</p> <p>Community Development Block Grant (CDBG) - Loans awarded to clinics, hospitals and non-profits who are working to provide care in rural Arkansas and vulnerable populations; \$12 million is available but amount granted to each business in unknown.</p> <p>Governor Hutchinson and the Arkansas Department of Commerce announced the launch of the Arkansas Ready for Business Grant Program intended to help cover COVID-19 related costs of ensuring the health and safety of employees and patrons at Arkansas companies. Companies may apply for the payments through the Arkansas Economic Development Commission (AEDC). The Arkansas legislature authorized \$147.7 million in funding for the program (\$55 million followed by an additional \$92.7 million). Visit AEDC "COVID-19 Resources for Business and Employees". Receipt of a grant under the Arkansas Ready for Business program is subject to Arkansas individual and corporate income tax. DFA "COVID-19: DFA Frequently Asked Questions" (last viewed September 23, 2020).</p>
<p>Payroll and employment tax-related relief</p>	<p>In regard to extending the filing or payment deadline for other types of taxes (e.g., sales and use, special excise, among others), the DFA said that these taxes "must still be reported and paid according to the existing Arkansas law." DFA "COVID-19: DFA Frequently Asked Questions" (last viewed September 23, 2020); DFA "Arkansas Individual Income Tax April 15 Filing and Payment Deadline Extended To July 15 Due To Coronavirus (COVID-19)" (March 27, 2020).</p>

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Other tax relief	Pursuant to Executive Orders 20-06 and 20-16 , the DFA has suspended the penalty for late registration of motor vehicles, as well as the requirement that a person provide proof of property tax assessment and payment of tax due for purposes of motor vehicle registration and renewal of registration, through April 16, 2020. The DFA has announced an extension of its earlier waiver until the COVID-19 emergency subsides.
Other tax considerations (e.g., legislation, controversy)	<p>The Arkansas House and Senate leadership continue to review contingency plans for the fiscal session scheduled to begin April 8. The media and public will be notified of any future schedule changes.</p> <p>Administrative hearings before DFA: If you have a scheduled tax protest hearing in DFA's Office of Hearings and Appeals, you may request that the Hearing Officer conduct the protest by telephone, on written documents, or delay the hearing until a later date by contacting the Office of Hearings and Appeals at (501) 682-7003. Please note that a business closure hearing cannot be delayed until a later date, but instead can be conducted by telephone. See DFA "COVID-19: DFA Frequently Asked Questions" (last viewed September 23, 2020).</p>
Other links and resources	The Arkansas Department of Finance and Administration has established a COVID-19 response FAQ webpage .

State response to COVID-19

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California

Last updated on 12/17/20

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Personal income tax relief

The California Franchise Tax Board (CA FTB) is extending the individual tax filing and payment deadlines from April 15, 2020, to July 15, 2020, including the due dates of the 2020 first and second quarter estimate payments. Taxpayers can combine the first and second quarter estimated tax payments into one payment. CA FTB News Release ["State Postpones Tax Deadlines Until July 15 Due to the COVID-19 pandemic"](#) (March 18, 2020); CA FTB ["COVID-19 frequently asked questions for tax relief and assistance"](#) (last visited April 21, 2020); CA FTB [Tax News July 2020](#).

The CA FTB has provided a chart detailing the extended California filing and payment due dates, including details for calendar year filers, fiscal year filers, estimated tax payment due dates, real estate withholding, nonresident-nonwage withholding, and foreign partner or member withholding. CA FTB ["COVID-19 Extensions to File and Pay"](#) (last updated March 26, 2020).

The CA FTB automatically extended the due date for tax payments on behalf of nonresident partners/shareholders of pass-through entities to July 15, 2020. CA FTB ["COVID-19 Extensions to File and Pay"](#) (last updated March 26, 2020).

In its [FAQs](#) (last visited May 6, 2020), the CA FTB stated that stimulus payments received from the federal government and the emergency increase in unemployment compensation benefits are not subject to CA income tax; the early withdrawal penalty waiver for distributions from qualified retirement accounts under the CARES Act applies; and the modifications for NOLs in the CARES Act do not apply for CA income and franchise tax purposes. The CA FTB [Tax News May 2020](#) also provided preliminary information regarding conformity to the CARES Act. California generally conforms to the pension-related items but does not have automatic conformity to the changes made with regard to loans from qualified retirement accounts. California also does not conform to: loan forgiveness related to PPP, NOL carrybacks, charitable contributions, student loan forgiveness, business interest limitations, prior year AMT for corporations, and health-savings account changes.

[AB 1577](#) (enacted September 9, 2020) excludes from gross income, for California income tax purposes, forgiven PPP loan amounts.

On October 21, 2020, the California Franchise Tax Board (FTB) updated its [COVID-19 FAQs](#) to include guidance concerning the nonresident income tax implications when employees work temporarily in the state due to COVID-19. See [Tax Alert 2020-2577](#).

State response to COVID-19

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Sales, use or other transaction tax relief

Under [Governor Newsom's Executive Order N-25-20](#), the California Department of Tax and Fee Administration (CDTFA) was granted authority to assist individuals and businesses impacted by COVID-19. This assistance includes granting extensions for filing returns and making payments, relief from interest and penalties, and filing a claim for refund.

The CDTFA generally administers sales and use tax and other special taxes and fees, including alcoholic beverage tax, cigarette and tobacco products tax, and motor vehicle fuel tax. For a complete list of taxes and fees administered by the CDTFA, see CDTFA ["Business Taxes and Fees in California"](#) (last visited March 30, 2020).

The CDTFA is providing small businesses (e.g., any businesses filing a return for less than \$1 million in tax) an automatic three-month extension to file returns and pay taxes administered by the CDTFA such as sales and use tax. For quarterly filers, first quarter 2020 returns are extended to July 31; for monthly filers, April 2020 and May 2020 return due dates have been extended three months. Other returns originally due July 31, remain July 31 (second quarter, month of June, and fiscal year annual filers). For taxpayers with less than \$1 million in tax on a return originally due through July 31, interest and penalties will not accrue. Taxpayers with liability of \$1 million or more may still request an extension, which will be evaluated on a case-by-case basis. CDTFA ["COVID-19 State of Emergency"](#) (last visited May 27, 2020); CDTFA ["COVID-19 Extensions to File and Pay"](#) (last visited May 4, 2020); CDTFA, New Release ["Governor Newsom Grants Additional Relief for Business Taxpayers"](#) (March 31, 2020).

Effective April 2, 2020, [small business taxpayers](#), those with less than \$5 million in taxable annual sales, can take advantage of a 12-month, interest-free, payment plan for up to \$50,000 of sales and use tax liability. All payment plans must be paid in full by July 31, 2021 to qualify for zero interest. Payment plan applications must be submitted no later than 5:00 p.m. on November 18, 2020. CDTFA [News Release 20-07](#).

On November 30, 2020, Governor Newsom [announced](#) an automatic three-month extension for taxpayers filing less than \$1 million in tax on a return originally due between December 15, 2020 and April 30, 2021. Relief will be provided automatically, and interest and penalties will not accrue, provided returns are filed and payments made within three months of the original due date. Taxpayers with a liability of \$1 million or more may request an extension to be considered on a case-by-case basis. The announcement also extends the availability of 12-month interest and penalty free payment plans to companies with up to \$5 million in taxable sales on sales and use tax returns with original due dates between December 15, 2020 and April 30, 2021. Businesses with \$5 million or more in taxable sales in certain sectors may also apply. CDTFA ["COVID-19 State of Emergency;" Executive Order N-84-20](#).

[Executive Order N-46-20](#) exempts from sales and use taxes critical supplies purchased by the State for healthcare providers. CDTFA Special Notice ["Executive Order – Medical Supplies"](#); CDTFA [General COVID-19 FAQ](#).

COVID-19 surcharges added to sales are generally subject to tax. CDTFA [General COVID-19 FAQ](#).

State response to COVID-19

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Property tax relief

The California Association of County Treasurers and Tax Collectors (CACTTC) stated that while California tax collectors are unable to extend the April 10, 2020 due date for the second installment of property taxes, Cal. Rev. and Taxn. Code (CRTC) § 4985.2 grants them the authority to waive interest, penalties, or other charges resulting from a late payment where a taxpayer cannot physically pay their taxes because of quarantine, illness, or closure of the tax collector's office. The CACTTC further noted that if the tax collector's office is closed, the deadline for paying such taxes is extended to the next business day that it is open. For further county-specific information, the CACTTC's notice provides hyperlinks to each of its member county collector webpages. Association "[COVID-19 Statement](#)" (last visited March 30, 2020).

The California State Board of Equalization (BOE) provided [FAQs](#) about the effects of COVID-19 on property taxes including a link to a list of all county tax collectors' offices and contact information. Issuing property tax bills and collecting payment is not a function of the BOE nor does the State Controller have authority over tax collection. Taxpayers are encouraged to reach out to the county tax collectors. While the collectors do not have the authority to extend the April 10, 2020, due date, they have the power to waive penalties and interest for late payments that are beyond the taxpayer's control, including where a taxpayer cannot physically pay their taxes due to quarantine, illness, or closure of the Tax Collector's office as a result of COVID-19.

On April 4, 2020, the California State Association of Counties (CSAC) and the CACTTC issued a joint statement on the April 10, 2020, property tax deadline stating that counties will use all existing authority to cancel penalties and other charges for homeowners, small businesses, and other property owners that are unable to pay their property taxes on a case-by-case basis. Property owners that can pay, or haven't been directly affected, need to pay on time.

On May 6, 2020, Governor Newsom signed [Executive Order N-61-20](#) suspending until May 6, 2021, penalties, costs, or interest imposed for failure to pay taxes on residential real property and small business real property if the taxes were not delinquent prior to March 4, 2020, the taxpayer timely files a claim for relief, and the taxpayer demonstrates that they suffered economic hardship or were unable to make payment due to COVID-19. No penalty shall be imposed upon a taxpayer if the taxpayer files a personal property tax statement on or before May 31, 2020. The State Board of Equalization [clarified](#) that since May 31 falls on a Sunday, property statements that are postmarked on June 1, shall be deemed timely filed.

Actions aimed at limiting the spread of the novel coronavirus (COVID-19), such as California's state and local shelter-in-place orders, are causing significant disruption to normal business activity. As a result, [disaster relief](#) for 2020 assessments may be available to business personal property and real property taxpayers under California Revenue & Taxation Code (CRTC) Section 170 (Section 170). Depending on local county ordinances, assessment reductions may be available for damage caused by misfortune or calamity in an area subsequently proclaimed by the Governor to be a state of disaster. In some jurisdictions, "damage" may include a diminution in value caused by restricted access resulting from the misfortune or

State response to COVID-19

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calamity. Section 170 claims generally must be filed within 12 months of the misfortune or calamity causing the damage. For additional information on this development, see [Tax Alert 2020-0882](#).

On July 31, 2020, Governor Newsom signed [Executive Order N-72-20](#) extending the deadline until January 31, 2021, for county assessment appeals boards to issue decisions on pending tax assessment appeals filed on or before March 4, 2020. CA BOE [News Release 8/4/2020](#); CA BOE letter to assessors [No. 2020/036](#).

AB 107 extends to March 31, 2021, the deadline by which an assessment appeals board is required to render a final determination for applications timely filed with a two year deadline occurring between March 4, 2020 and March 30, 2021. AB 107 also provides that remote hearings are not prohibited. CA BOE letter to assessors [No. 2020/053](#); [No. 2020/057](#).

State response to COVID-19

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Business income tax relief

The CA FTB is extending various business tax filing and payment deadlines from March 16, 2020, and/or April 15, 2020, to July 15, 2020. These extensions apply to corporations, S-corporations, LLCs, partnerships, and any other entity with returns or payments due during this time, including the due dates of the 2020 first and second quarter estimate payments. Taxpayers can combine the first and second quarter estimated tax payments into one payment. If an extended due date falls within the postponement period of March 12, 2020, to July 15, 2020, the extended due date is further extended to July 15, 2020. Any tax due prior to the March 12, 2020, postponement period will be subject to the applicable penalties and interest that continue to accrue during the postponement period. [Governor Newsom's Executive Order N-25-20](#); CA FTB ["COVID-19 frequently asked questions for tax relief and assistance"](#) (last visited April 21, 2020, 2020); CA FTB [Tax News July 2020](#).

The CA FTB has provided a chart detailing the extended California filing and payment due dates, including details for calendar year filers, fiscal year filers, estimated tax payment due dates, real estate withholding, nonresident-nonwage withholding, and foreign partner or member withholding. CA FTB ["COVID-19 Extensions to File and Pay"](#) (last updated March 26, 2020).

The CA FTB automatically extended the due date for tax payments on behalf of non-resident partners/shareholders of pass-through entities to July 15, 2020. CA FTB ["COVID-19 Extensions to File and Pay"](#) (last updated March 26, 2020).

In its [FAQs](#) (last visited May 6, 2020), the CA FTB stated that the modifications for NOLs in the CARES Act do not apply for CA income and franchise tax purposes. The CA FTB [Tax News May 2020](#) also provided preliminary information regarding conformity to the CARES Act. California generally conforms to the pension-related items but does not have automatic conformity to the changes made with regard to loans from qualified retirement accounts. California also does not conform to: NOL carrybacks, charitable contributions, student loan forgiveness, business interest limitations, prior year AMT for corporations, and health-savings account changes.

[AB 85](#), enacted June 29, 2020, temporarily suspends NOL deductions and limits the amount of tax credits that can be utilized, effective for tax years 2020, 2021, and 2022. See [Tax Alert 2020-1691](#).

[AB 1577](#) (enacted September 9, 2020) excludes from gross income, for California income tax purposes, forgiven PPP loan amounts.

On September 11, 2020, the California Franchise Tax Board (FTB) updated its [COVID-19 FAQs](#) for tax relief and assistance with nexus guidance for out-of-state corporations that previously had no connections with California but now have employees indefinitely teleworking in California under Governor Gavin Newsom's "stay at home" [Executive Order N-33-20](#) (hereafter, "stay-at-home order"). In the nexus guidance, the FTB said that it will not treat out-of-state corporations whose only connection to California is an employee currently teleworking in the state due to the governor's stay at home order as "being actively engaged in a transaction for the purposes of financial or pecuniary gain or profit." The FTB also said it will not include such employee's compensation in computing the minimum payroll threshold under California's

State response to COVID-19

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	<p>factor presence nexus standard, and that such employee will not cause a corporation to exceed the protections of P.L. 86-272. This nexus guidance applies while the stay-at-home order is in effect. See Tax Alert 2020-2242.</p>
Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	<p>The California Film Commission (CFC) issued guidance addressing the impact of COVID-19 on tax credit productions and Program 3.0 Tax Credit Program application periods. Impacted taxpayers can submit a force majeure, which if deemed valid the CFC will “effectively stop the clock on the timeline requirements and resume them at such time as productions can recommence filming operations.” California Film Commission Update & Covid-19 Resources (March 27, 2020).</p> <p>The California Competes Tax Credit compliance is allowing for a one-month extension of the 2019 compliance to May 1, 2020, (company must request an extension directly with Go-Biz and it is granted on a case-by-case basis). No extensions have been provided for California Competes Tax Credit applications which were due March 30, 2020. No formal announcement on if the 2020 compliance required hours and weeks worked will be reduced.</p> <p>California small businesses impacted by the COVID-19 crisis can apply for a loan from the federal government for up to \$10 million. The Governor Newsom also announced that the state is allocating \$50 million to the California Infrastructure and Economic Development Bank for loan guarantees to small businesses to help eliminate barriers to capital for individuals who do not qualify for federal funds, including low wealth and undocumented immigrant communities.</p> <p>SB 1447 (enacted September 9, 2020), provides \$100 million for a hiring tax credit program, “Main Street Hiring Credit”, for qualified small businesses. The credit equals \$1,000 for each net increase in qualified employees, with a \$100,000 cap for each small business employer. The credit is available for each tax year beginning on or after January 1, 2020 and before January 1, 2021. The credit can be claimed against the personal and corporate income taxes, but a qualified small business can make an irrevocable election to apply the credit against qualified sales and use taxes in reporting periods commencing on January 1, 2021 through April 30, 2026. To claim the credit, taxpayers must first get a tentative credit reservation from the CDTFA, available December 1, 2020. CDTFA “COVID-19 State of Emergency,” CDTFA SB1447 Small Business Hiring Tax Credit; California FTB Tax News October 2020 “New credit to help small businesses”.</p> <p>On November 20, 2020, Governor Newsom announced the opening of the California Rebuilding Fund which makes available \$25 million in loans to help impacted small businesses rebuild. On November 30, Governor Newsom announced an additional \$12.5 million added to the fund.</p> <p>On November 30, 2020, Governor Newsom also announced the creation of a \$500 million COVID Relief Grant for small businesses that have been impacted by COVID. Grants up to \$25,000 are available to underserved micro and small businesses as well as non-profits by early 2021. Updates on availability can be located on GO-Biz.</p>

State response to COVID-19

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Payroll and employment tax-related relief

The California Employment Development Department (CA EDD) announced that, under Section 1111.5 of the California Unemployment Insurance Code (CUIC), employers directly affected by COVID-19 may request up to a 60-day extension to file their state payroll reports and/or deposit state payroll taxes without penalty or interest. A written request for extension, including the impact of COVID-19, must be received within 60 days from the original past-due date of the payment or return. CA EDD [“Coronavirus 2019 \(COVID-19\)”](#) (last visited March 30, 2020); [“Emergency and Disaster Assistance for Employers”](#) (March 2020); [EDD COVID-19 FAQs: Employer information](#). See [Tax Alert 2020-0674](#) and [Tax Alert 2020-0675](#).

[Governor Newsom's Executive Order N-31-20](#) suspends the 60-day notice requirement under the California WARN Act for employers that give written notice to employees and satisfy certain conditions. Employers are encouraged to continue filing a WARN even if the 60-day notice timeframe is not met. CA EDD [“Coronavirus 2019 \(COVID-19\)”](#) (last visited March 30, 2020). See [Tax Alert 2020-0909](#).

[Governor Newsom's Executive Order N-51-20](#) provides expanded “COVID-19 supplemental paid sick leave” to employees in the food sector who are unable to work for certain reasons. See [Tax Alert 2020-1086](#). [AB 1867](#) (enacted September 9, 2020) further expands COVID-19 supplemental paid sick leave to cover California employees of employers with 500 or more employees nationwide and all first responders and healthcare workers. Several cities and counties have also enacted similar ordinances. The supplemental paid sick leave expires on December 31, 2020. See [Tax Alert 2020-2461](#).

[AB 103](#) provides that, through December 31, 2020, contributory employer unemployment insurance (UI) accounts will not be charged for UI benefits paid as a direct result of COVID-19. Reimbursing or noncontributory employers are eligible to receive a 50% reimbursement of COVID-19 UI benefit charges under the CARES Act. Office of Governor [“Governor Newsom Signs 2020 Budget Act”](#); [Tax Alert 2020-1715](#); [Tax Alert 2020-1984](#).

The [EDD COVID-19 FAQs: Employer information](#) provides that wages for employees who are temporarily performing services within California, but who typically perform services in another state for an employer located outside of California, will not be subject to Unemployment Insurance tax, Employment Training Tax, or Disability Insurance withholdings during the COVID-19 pandemic and related stay-at-home orders. See [Tax Alert 2020-2544](#).

[SB1159](#) defines “injury” to include illness or death resulting from COVID-19 under specified circumstances until January 1, 2023, for workers’ compensation purposes. California Department of Industrial Relations [“Workers’ Compensation Presumption \(SB 1159\) FAQs.”](#)

[AB685](#) requires employers to notify employees when the employer receives notice of potential exposure and authorizes the California Division of Occupational Safety and Health to prohibit operations that expose workers to COVID-19. California Department of Public Health [“Employer Questions about AB 685.”](#)

State response to COVID-19

50-state summary

Other tax relief

The CDTFA is providing small businesses (e.g., any businesses filing a return for less than \$1 million in tax) an automatic three-month extension to file returns and pay taxes administered by the CDTFA. For quarterly filers, first quarter 2020 returns are extended to July 31; for monthly filers, April 2020 and May 2020 return due dates have been extended three months. Other returns originally due July 31, remain July 31 (second quarter, month of June, and fiscal year annual filers). For taxpayers with less than \$1 million in tax on a return originally due through July 31, interest and penalties will not accrue. Taxpayers with liability of \$1 million or more may still request an extension, which will be evaluated on a case-by-case basis. CDTFA [“COVID-19 State of Emergency”](#) (last visited May 27, 2020); CDTFA [“COVID-19 Extensions to File and Pay”](#) (last visited May 4, 2020); CDTFA, New Release [“Governor Newsom Grants Additional Relief for Business Taxpayers”](#) (March 31, 2020).

The CDTFA generally administers sales and use tax and other special taxes and fees, including alcoholic beverage tax, cigarette and tobacco products tax, and motor vehicle fuel tax. For a complete list of taxes and fees administered by the CDTFA, see CDTFA [“Business Taxes and Fees in California”](#) (last visited March 30, 2020).

In its [FAQs](#) (last visited April 21, 2020), the CA FTB stated that if a taxpayer’s 1031 like-kind exchange identification period or exchange period expires on or after April 1 and before July 15, it is extended until July 15.

The California State Controller [postponed](#) the unclaimed property reporting deadlines for life insurance holders. The filing date for Holder Notice Reports is postponed from April 30 to June 30, and the 2020 Holder Remit Reports and Remittances will be due February 1-15, 2021. The Controller also [postponed](#) the final unclaimed property Remit Report and remittance due date. The June 1-15 period for properties reported on 2019 Notice Reports is extended from June 1 to August 15.

State response to COVID-19

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Other tax considerations (e.g., legislation, controversy)

The California State Assembly has adjourned until August 3, 2020, and the Senate has adjourned until July 30, 2020.

The California Office of Tax Appeals (OTA) will grant an automatic 60-calendar-day extension for appeals with a scheduled briefing or other deadline falling between March 1, 2020, and June 30, 2020 (previously May 18, 2020). Parties with current appeals before the OTA do not need to take any action to request an extension pursuant to the OTA's notice. [OTA Legal Notice 2020-01](#) (Revised April 30, 2020). The OTA has issued a quick reference guide of the due dates that have been extended for appeals originating from the CA FTB and CDTFA. See [OTA Deadline Factsheet](#) (Revised April 30, 2020).

State Controller and CA FTB Chair Betty T. Yee announced an extension of time until July 15, 2020, for California taxpayers to complete certain time-sensitive acts pertaining to state taxes due to the COVID-19 pandemic.

CA FTB [Notice- 2020-02](#), details the new deadlines to file claims for refunds with CA FTB; protests of proposed tax assessments with CA FTB; and appeals to the OTA of Notices of Action denying claims for refund or affirming tax assessments.

On March 4, 2020, Governor Newsom proclaimed a state of emergency in California as a result of the threat of the spread of COVID-19. He followed this proclamation with Executive Order N-25-20 on March 12, 2020, ordering the CA FTB to use its administrative powers, where appropriate, to provide extensions of time to individuals and businesses affected by complying with state and local public health officials' imposition or recommendation of social distancing measures related to COVID-19. These extensions apply to filing, payment, audits, billing, notices, assessments, and claims for refund, as well as relief from subsequent penalties and interest.

CRTC § 18572, which incorporates IRC § 7508A, gives CA FTB the authority to postpone these deadlines in accordance with the governor's orders. Notice 2020-02 also gives CA FTB until July 15, 2020, to issue a proposed tax assessment for years where the statute of limitations expires during the March 12 to July 15, 2020, postponement period.

The [CDTFA](#) is also providing business taxpayers with additional time to file claims for refund and appeals to the OTA.

The CA FTB implemented a temporary suspension on collection activities for personal income tax, business entity tax, and nontax debt through July 15. Most new and existing offsets are suspended. Additionally, taxpayers with existing payment plans may request to skip payments. The CA FTB will not default the installment agreement, but interest will continue to accrue. See [COVID-19 FAQs](#) (last visited April 21, 2020); CA FTB [Tax News July 2020](#); CA FTB ["Deferral period for installment agreement payments ends July 16, 2020"](#).

State response to COVID-19

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	<p>The CA FTB will temporarily accept alternative signature methods for paper returns and other documents, as well as for statute of limitations waivers. The acceptable alternative signature measures for paper returns are:</p> <ul style="list-style-type: none"> ▶ Method 1: An attached document that must be included with the filed return that provides a copy of the original signature. The attached document should: <ul style="list-style-type: none"> ▶ Identify what the document signature is for (Example: Corp XX, 2019 Form 100) ▶ State "Refer to the attachment for a copy of the original signature" on the signature line ▶ Method 2: A paper return with a faxed signature on the signature page <p>For all other documents, except POAs, filed with us that require an original signature, we will accept documents with photographed or digital copies of required signatures."</p> <p>These procedures do not apply to POAs. Additional information regarding acceptable methods are listed in the COVID-19 FAQs. This alternative method is available March 12, 2020, through December 31, 2020 (previously July 15, 2020). The e-signatures option for state of limitations waivers is temporary through June 30, 2021 (previously December 31, 2020.)</p> <p>The CA FTB Field Office Public Counters are closed beginning December 7, 2020.</p> <p>As of July 16, 2020, any offset programs that had been suspended under government order through July 15, have resumed. Individuals and business entities that expected a refund and have other government debts may be impacted. CA FTB Tax News August 2020.</p>
Other links and resources	<p>For more details regarding FTB COVID-19 tax relief, please see our website at ftb.ca.gov and search COVID-19.</p> <p>CA COVID 19 response webpage; FTB COVID-19 response webpage; CDTFA COVID-19 response webpage; California Governor's Office of Business and Economic Development (CA GO-Biz) COVID-19 response webpage.</p>

State response to COVID-19

50-state summary

California – San Francisco

Last updated on 11/12/20

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Personal income tax relief	The City of San Francisco (City) does not impose a personal income tax.
Sales, use or other transaction tax relief	County, local and district sales and use taxes are administered by the California Department of Tax and Fee Administration (CA DTFA. See California section).
Property tax relief	The property tax deadline has been extended to May 15, 2020, (previously May 4). Taxpayers who are unable to pay on time for reasons related to COVID-19 should submit a request for a penalty waiver online. Penalty waivers will not be accepted until after the property tax deadline. The Office of the Treasurer & Tax Collector, " COVID-19 Response - Deferral of Property Tax Deadline and Offer Property Tax Penalty Waivers " (last visited May 4, 2020). Presumably, any applicable interest will accrue.
Business income tax relief	The City does not impose a corporate income tax.
Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	The City plans to establish a fund with an initial investment of \$1 million to provide up to 100 businesses with grants of \$10,000 each in immediate relief for impacted small businesses. The fund will be administered by the Office of Economic and Workforce Development and will be available to businesses that show a loss of revenue and may be increased as need arises. The City and County of San Francisco, Office of the Mayor, News Release " San Francisco Announces Measures to Support Small Business in Response to COVID-19 " (March 11, 2020).
Payroll and employment tax-related relief	<p>Quarterly businesses taxes otherwise due by April 30, 2020, are deferred to February 2021, for small businesses with up to \$10 million in gross receipts. No interest, fees or fines will accrue as a result of the deferral. The Office of the Treasurer & Tax Collector, "COVID-19 Response – Deferral of Business Taxes for Small Businesses" (last visited May 4, 2020).</p> <p>The City of San Francisco announced that it is cancelling the employer requirement to submit the 2019 Annual Reporting Form required under the Health Care Security Ordinance and the Fair Chance Ordinance. Employers must continue to make health care expenditures on behalf of their covered employees by making city option payments and/or paying for health insurance. See Tax Alert 2020-0833.</p> <p>The San Francisco Office of Economic and Workforce Development posted guidance for its "Back to Work" ordinance. The ordinance is in effect July 3, 2020, through September 2, 2020. See Tax Alert 2020-2112. The ordinance was extended through November 2, 2020.</p> <p>On October 26, 2020, Mayor Breed announced waiving Payroll Expense Taxes for 2020 for eligible entertainment and nightlife businesses.</p>

State response to COVID-19

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Other tax relief	<p>Quarterly businesses taxes otherwise due by April 30, 2020, are deferred to February 2021 for small businesses with up to \$10 million in gross receipts. No interest, fees, or fines will accrue as a result of the deferral. The Office of the Treasurer & Tax Collector, “COVID-19 Response – Deferral of Business Taxes for Small Businesses” (last visited October 29, 2020).</p> <p>The due date for the Business Registration Fee otherwise due May 31, 2020 is extended to March 1, 2021 (previously September 30, 2020). The Office of the Treasurer & Tax Collector, “COVID-19 Response – Deferral of Business Registration Fee” (last visited October 29, 2020). See Tax Alert 2020-1286.</p> <p>The due date for license fees otherwise due on March 31, 2020, is extended to March 1, 2021 (previously September 30, 2020, June 30, 2020). The Office of the Treasurer & Tax Collector, “COVID-19 Response – Deferral of Business Licensing Fees” (last visited October 29, 2020).</p> <p>On October 26, 2020, Mayor Breed announced waiving license fees and Business Registration Fees for two years for eligible entertainment and nightlife businesses.</p>
Other tax considerations (e.g., legislation, controversy)	<p>Certain collections activities have been suspended including: post-judgment collections, small claims court filings, summary judgments, citation issuance, and property tax auctions. The Office of the Treasurer & Tax Collector, “COVID-19 Response – Suspension of Certain Collections Activities” (last visited October 29, 2020).</p>
Other links and resources	<p>The Office of the Treasurer & Tax Collector has established a COVID-19 response webpage.</p>

State response to COVID-19

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Colorado

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Personal income tax relief

The income tax payment deadline for all Colorado taxpayers has been extended by 90 days until July 15, 2020, without penalty and interest. All income tax returns that were required to be filed by April 15, 2020, are granted an automatic six-month extension and are due on or before October 15, 2020. [“COVID-19 Updates”](#) (last visited March 30, 2020); [“Colorado Department of Revenue goes Online to Serve Customers and Protect Public Safety”](#) (last visited March 30, 2020); [Emergency Rules 39-22-608–2 and 39-22-609–1](#).

In addition, the deadline for estimated payments that would otherwise be due between April 15 and June 15, has been extended for the 2020 tax year, with penalties and interest for estimated payments waived until July 15, 2020. The extension and waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement or requirement to pay. CO DOR [“COVID-19 Updates”](#) (last visited March 30, 2020).

It is important to note that the extension and waivers apply only to the payments and returns described above. Accordingly, they do not apply to other returns, filings, or payments, including, but not limited to, withholding tax required to be paid under Colorado Revised Statute Sections 39-22-604 and 39-22-604.5. CO DOR [“COVID-19 Updates”](#) (last visited March 30, 2020).

Payment plans may be requested with the CO DOR. CO DOR [“How to Request a Payment Plan.”](#)

[Executive Order D 2020 105](#) extends [Executive Order D 2020 069](#), [Executive Order D 2020 040](#), and [Executive Order D 2020 010](#). On April 20, the CO DOR adopted temporary [emergency rules](#) to comply with the Executive Order, which amends the due date for certain income tax payments. The rules implement a further extension of certain income tax return filing deadlines and will supersede the temporary emergency income tax rules adopted on April 3.

The CO DOR [announced](#) that nonresidents who perform disaster-related work should not file an income tax return unless they have Colorado-source income or Colorado income tax was erroneously withheld for the disaster-related work, in which case the nonresident worker should subtract the income on the return.

The CO DOR published [“CARES Act Tax Law Changes & Colorado Impact,”](#) (updated September 1, 2020) which provides general guidance to taxpayers regarding Colorado income tax requirements related to changes made by the CARES Act. [HB20-1420](#), effective July 11, 2020, decouples from certain provisions of the CARES Act.

State response to COVID-19

50-state summary

Sales, use or other transaction tax relief

Varies by locality. [Executive Order D 2020 010](#) directs the DOR to “coordinate with local governments that choose to extend tax payment deadlines for property, sales and use taxes and take whatever action they need to let them waive penalties and fees during this crisis.” Governor Polis [signed](#) Executive Order D 2020 040, which amends and extends Executive Order D 2020 010.

Through [Executive Order D 2020 023](#), Governor Polis ordered a one-month extension for filing and remitting state and state-administered local sales tax. Sales tax returns and remittances due April 20, 2020, are now due May 20, 2020. The extension applies to all sales tax filings with a due date of April 20, including quarterly, monthly, seasonal, casual, and irregular frequency filers. This extension does not apply to self-collecting home-rule jurisdictions. The CO DOR will waive penalties and interest for taxpayers that file their return and remit the full amount by May 20, 2020. A retailer that does not file the return and remit full payment on or before April 20, will not be able to retain the vendor/service fee. On May 26, the DOR removed the reference to this due date extension on the “[Return Due Date Schedule](#)” as further extensions were not provided. [Executive Order D 2020 057](#) extends Executive Order D 2020 023. [Emergency Rule 39-26-105-5](#); CO DOR “[Sales Tax Deadline Extension](#)”; CO DOR “[Sales Tax | Deadline Extension Frequently Asked Questions](#).”

[HB20b-1004](#) allows a temporary deduction from state net taxable sales for qualifying bars, restaurants, and mobile food retailers allowing sales tax collected to be retained by the business permanently to provide assistance from business disruptions due to COVID-19. Eligible retailers are required to collect all applicable state and state-administered local sales taxes, file returns on time, and pay all local sales taxes and state sales taxes in excess of the amount related to the special deduction. The special deduction applies to payments due for tax periods November 2020 through February 2021. CO DOR “[COVID-19 Relief for Bars, Restaurants and Mobile Food Retailers](#)”; Press Release “[Governor & Legislative Leadership Discuss Successful Special Session on COVID Relief](#)”; [Executive Order D 2020 061](#).

Payment plans may be requested with the CO DOR. CO DOR “[How to Request a Payment Plan](#).”

State response to COVID-19

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Property tax relief

[Executive Order D 2020 010](#) directs the CO DOR to “coordinate with local governments that choose to extend tax payment deadlines for property, sales and use taxes and take whatever action they need to let them waive penalties and fees during this crisis.” [Executive Order D 2020 069](#) extends [Executive Order D 2020 040](#) and [Executive Order D 2020 010](#). On April 20, the CO DOR adopted temporary emergency rules to comply with the Executive Order, which amends the due date for certain income tax payments. The rules implement a further extension of certain income tax return filing deadlines and will supersede the temporary emergency income tax rules adopted on April 3.

[Executive Order D 2020 022](#): calendar year 2020 statutory filing requirement deadlines are suspended for business personal property, taxable natural resource property (mining), and taxable oil and gas property. The governor also directed the State Board of Equalization to adopt rules extending the filing deadlines from April 15, 2020 to June 15, 2020. The Executive Order also temporarily suspends the calendar year 2020 statutory deadlines related to the property valuation schedule for such taxable property to accommodate the filing deadline extension, including notices of valuation to property owners, the protest period for property valuations, notices of determination, appeals to County Boards of Equalization, preliminary certification of values, assessor reports, assessment abstracts, and abstract recommendations. [Executive Order D 2020 150](#) extends [Executive Order D 2020 121](#), [Executive Order D 2020 089](#), [Executive Order D 2020 055](#), and Executive Order D 2020 022. In compliance with the order, the Colorado Board of Equalization adopted [Emergency Rule 3: Extension of 2020 Valuation, Appeal, and Reporting Deadlines for Certain Taxable Property](#) (replaced [Emergency Rule 1](#) and [Emergency Rule 2](#)).

The CO Department of Local Affairs [announced](#) that the Annual Statement of Property filing extension has been extended to May 15 and will grant the extension to all filers unable to meet the April 1 deadline. Additionally, Colorado will not issue preliminary Notices of Value in June, but will still issue the final Notices of Value on July 1.

[H1421](#) allows, upon approval of the county treasurer, the county or city to temporarily reduce, waive, or suspend delinquent property tax interest payments for any period between June 15 and October 1, 2020.

State response to COVID-19

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Business income tax relief

The income tax payment deadline for all Colorado taxpayers has been extended by 90 days until July 15, 2020, without penalty and interest. All income tax returns that were required to be filed by April 15, 2020, are granted an automatic six-month extension and are due on or before October 15, 2020. CO DOR ["COVID-19 Updates"](#) (last visited March 30, 2020); ["Colorado Department of Revenue goes Online to Serve Customers and Protect Public Safety"](#) (last visited March 30, 2020); [Emergency Rules 39-22-608-2 and 39-22-609-1](#).

In addition, the deadline for estimated payments that would otherwise be due between April 15 and June 15 has also been extended for the 2020 tax year, with penalties and interest for estimated payments waived until July 15, 2020. The extension and waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement or requirement to pay. CO DOR ["COVID-19 Updates"](#) (last visited March 30, 2020).

The CO DOR originally noted that the emergency rules it adopted and the governor's executive order generally did not affect or apply to fiscal years that have other tax due dates, but after the extension and amendment of the executive order, the CO DOR updated its ["Return Due Date Schedule"](#) for fiscal or short year extension information, which included extension of time to pay until July 15, 2020, for any payment due between April 15 and June 15, and automatic six-month extension to file. Taxpayers with returns or payments due between April 15, and July 15, by reason of extension may file and pay on or before July 15, without penalties and interest. As of July 29, 2020, references to emergency provisions were removed from the ["Return Due Date Schedule"](#) as further extensions were not provided.

It is important to note that the extension and waivers apply only to the payments and returns described above. Accordingly, they do not apply to other returns, filings, or payments, including, but not limited to, withholding tax required to be paid under Colorado Revised Statute Sections 39-22-604 and 39-22-604.5. CO DOR. ["COVID-19 Updates"](#) (last visited March 30, 2020).

Payment plans may be requested with the CO DOR. CO DOR ["How to Request a Payment Plan."](#)

[Executive Order D 2020 105](#) extends [Executive Order D 2020 069](#), [Executive Order D 2020 040](#), and [Executive Order D 2020 010](#). On April 20, the CO DOR adopted temporary [emergency rules](#) to comply with the new Executive Order, which amends the due date for certain income tax payments. The rules implement a further extension of certain income tax return filing deadlines and will supersede the temporary emergency income tax rules adopted on April 3.

The CO DOR published ["CARES Act Tax Law Changes & Colorado Impact,"](#) (updated September 1, 2020) which provides general guidance to taxpayers regarding Colorado income tax requirements related to changes made by the CARES Act. [HB20-1420](#), signed July 11, 2020, decouples from certain provisions of the TCJA and CARES Act.

State response to COVID-19
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Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	<p>SBA Economic Injury Disaster Loans for Small Businesses: All Colorado small businesses throughout all 64 counties and on all tribal lands may seek loans of up to \$2m. The SBA announced changes to help borrowers still paying back SBA loans from previous disasters. By making this change deferments through December 31, 2020, will be automatic.</p> <p>The Colorado Office of Economic Development & International Trade (CO OEDIT) posted “Alternative Sources of Funding” to help small businesses find alternative funding sources beyond EIDL, PPP, and other federal loans and programs. It is available via the CO OEDIL COVID-19 Business Resource Center webpage.</p> <p>HB20-1413 establishes a state and private investor funded small business recovery loan program with loans of \$30,000-\$50,000 to businesses with between 5-100 employees that meet eligibility criteria.</p> <p>Denver Microloan Program: provides loans from \$5,000-\$50,000 to small businesses to support stabilization effort.</p>
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State response to COVID-19

50-state summary

Payroll and employment tax-related relief

The Colorado Department of Labor and Employment (CO DLE) published emergency rules that temporarily required employers in certain industries to provide four days of paid sick leave to employees while awaiting COVID-19 (novel coronavirus) test results. The emergency rules took effect on March 11, 2020. Effective April 27, 2020, the emergency rules were updated to expand the paid sick leave mandate to more businesses. The update also expands the number of days of required pay from four full days of pay to two weeks (up to 80 hours) at two-thirds pay and the circumstances under which businesses must provide paid leave. The updated rules were effective for 30 days or longer if the state of emergency declared by Governor Polis continues, up to a maximum of 120 days. 7 CCR 1103-10 [Colorado Health Emergency Leave with Pay Rules](#) (as amended April 27, 2020); CO DLE ["State Labor Department Releases Emergency Rules on Paid Sick Leave for COVID-19"](#) (March 11, 2020); See [Tax Alert 2020-0633](#); See [Tax Alert 2020-1233](#). On July 15, 2020, the Healthy Families and Workplace Act (HFWA) took effect. The CO DLE released two notices regarding updated leave requirements through December 31, 2020, and as of January 1, 2021. [Interpretive Notice & Formal Opinion #6A](#); [Interpretive Notice & Formal Opinion #6B](#); [SB 20-205](#).

According to the CO DLE [COVID-19 Frequently Asked Questions](#) (FAQs), employers affected by COVID-19 and unable to file the first quarter 2020 state unemployment insurance (SUI) return and pay the associated contributions by the April 30, 2020, due date will not be charged interest and penalties for failure to timely file and pay. See [Tax Alert 2020-1048](#). [SB 20-07](#) incrementally increases the SUI taxable wage base through 2026, provides SUI solvency relief for 2021-2022, and provides other measures to combat the COVID-19 impact. See [Tax Alert 2020-1831](#).

The CO DOR [announced](#) that employers should not withhold CO income tax from any wages paid to any nonresident for disaster-related work.

Payment plans may be requested with the CO DOR. CO DOR ["How to Request a Payment Plan."](#)

The CO DLE [adopted](#) Emergency Rule 7 CCR 1101-2 to codify work share provisions that clarify criteria for seasonal status and negative excess employers; limit work share plan modification frequency; clarify limits of work share plan participants' work hours, what is reportable work, and maximum number of benefit weeks; states plan length limit and employer chargeability. The emergency rule is effective September 15, 2020.

State response to COVID-19

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Other tax relief	<p>Executive Order D 2020 033 provides a one-month extension for filing and remitting the state severance tax. Returns due April 15, 2020, may be filed and paid by May 15, 2020, without penalty and interest. Executive Order D 2020 059 extended Executive Order D 2020 033. On May 26, the DOR removed the reference to this due date extension on the "Return Due Date Schedule" as further extensions were not provided. CO announcement; CO DOR "2019 Severance Tax Deadline Extension"; Emergency Rules 39-29-104-2 and 39-29-112-2.</p> <p>The CO DOR is permitting counties to waive late fees for vehicle registration and renewals. This is in effect for the period of the Governor's emergency order. To the extent a taxpayer is unable to renew / register (including completing an emissions test) a vehicle, the following form must be completed: Colorado Division of Motor Vehicles Registration Extension Form. CO DOR – Division of Motor Vehicles "How COVID-19 Closure Affects Vehicle Services" (last visited March 30, 2020); CO DOR "COVID-19 Emergency Waiver" (March 18, 2020).</p> <p>The DOR also suspended the requirements associated with IFTA until June 30. On August 24, the DOR removed the reference to this due date extension on the "Return Due Date Schedule" as further extensions were not provided.</p> <p>Payment plans may be requested with the CO DOR. CO DOR "How to Request a Payment Plan."</p>
Other tax considerations (e.g., legislation, controversy)	<p>Governor Polis called a Special Session commencing Monday, November 30.</p> <p>Letter Rulings: submit requests for Private Letter Rulings or General Information Letters to dor_taxpolicy@state.co.us instead of written requests</p> <p>Hearings: If you have a question about a hearing or if you are trying to check in for a hearing please email dor_info_hearings@state.co.us. with ***URGENT*** as the subject line.</p> <p>The CO DOR service centers are open by appointment.</p>
Other links and resources	<p>The CO DOR has established a COVID-19 response webpage.</p> <p>The CO DOR posted a "Return Due Date Schedule" to the COVID-19 updates webpage.</p> <p>The CO OEDIL has established a COVID-19 Business Resource Center webpage.</p>

State response to COVID-19

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Connecticut

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Personal income tax relief	<p>The Connecticut Department of Revenue Services (CT DRS) is extending individual tax filing and payment deadlines from April 15, 2020, to July 15, 2020. There has been no change in the deadline for filing an amended individual income tax return. The CT DRS also applies this extension to Connecticut's estimated individual income tax payments for the first and second quarters of 2020. CT DRS Press Release, "Connecticut Personal Income Tax Returns: Filing and Payment Deadline Extended to July 15, 2020" (March 20, 2020).</p> <p>Trust and estate tax estimated payments for the first and second quarters of 2020 have also been extended to July 15, 2020. CT DRS Press Release, "DRS Extends Filing, Payment Deadlines for Certain State Tax Returns" (April 14, 2020).</p>
Sales, use or other transaction tax relief	<p>The CT DRS is extending the sales and room occupancy tax filing and payment deadlines for Connecticut small businesses. Small businesses that automatically qualify for this relief are those that have \$150,000 or less in annual sales tax liability or room occupancy tax. If a taxpayer collects both taxes, it will need to evaluate each tax separately in determining whether it is eligible for this relief. See CT DRS FAQ, "DRS Covid-19 Response: Frequently Asked Questions" (last viewed March 31, 2020); CT DRS Press Release, "State Extends Filing and Payment Deadlines for Sales Tax and Room Occupancy Tax" (March 30, 2020).</p>
Property tax relief	<p>No information at this time</p>

State response to COVID-19

50-state summary

Business income tax relief

CT DRS has issued guidance on the implications of the federal Coronavirus Aid, Relief and Economic Security Act (CARES Act) for Connecticut tax purposes, including specific guidance on Depreciation of Qualified Improvement Property. See CT DRS, [OCG-10](#) "Office of the Commissioner Guidance Regarding the Connecticut Tax Implications of the CARES Act" (July 6, 2020); CT DRS, [OCG-11](#) "Regarding Depreciation of Qualified Improvement Property for Connecticut Tax Purposes" (July 6, 2020).

The CT DRS is extending filing and payment deadlines as follows:

- ▶ The corporation business tax return filing and payment deadlines have been extended to July 15, 2020
- ▶ The unrelated business income tax return filing and payment deadlines have been extended to July 15, 2020
- ▶ The pass-through entity tax return filing deadline has been extended to April 15, 2020; the payment deadline has been extended to July 15, 2020.

The extension also applies for estimated business tax payments "due between March 15, 2020, and July 15, 2020.

CT DRS Press Release, "[DRS Extends Filing, Payment Deadlines for Certain State Tax Returns](#)" (April 14, 2020).

State response to COVID-19

50-state summary

Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs

CT Governor Ned Lamont on October 22, announced a new grant program, the “Connecticut CARES Small Business Grant Program” to provide one-time \$5,000 grants to small businesses and nonprofits that have been impacted by the economic downturn caused by the global COVID-19 pandemic with fewer than twenty employees or a 2019 payroll of less than \$1.5 million. Press Release, [“Governor Lamont Creates Program To Assist Small Businesses Impacted by COVID-19”](#) (October 20, 2020).

The CT DRS on May 5, 2020 announced it is extending the application deadline for municipalities to submit locally approved Neighborhood Assistance Act proposals until July 31, 2020. The CT DRS will also accept electronic submission of application documents from municipalities. CT DRS Press Release [“DRS extends application deadline for municipalities to submit Neighborhood Assistance Act proposals”](#) (May 5, 2020).

Connecticut is deferring Small Business Express payments for three months. During the three-month suspension, no interest will accrue. Press Release [“Governor Lamont Provides Update on Connecticut's Coronavirus Response Efforts”](#) (March 13, 2020).

The Connecticut Small Business Administration offers free assistance to small businesses in applying for disaster assistance federal loans of up to \$2,000,000 for business impacted by COVID-19. Resource Guide, [“America's SBDC Connecticut Emergency Business Response: Corona virus COVID-19”](#) (last visited March 28, 2020).

Note, the Connecticut Recovery Bridge Loan Program is not accepting applications as of March 27, 2020. For small-business owners who submitted their applications prior to March 27, 2020, additional documentation may be sent by the Connecticut Department of Economic and Community Development within seven days of submittal. Announcement, [“Connecticut Recovery Bridge Loan Program”](#) (last updated March 27, 2020).

The Connecticut Recovery Bridge Loan Program provides a no-interest loan of up to \$75,000 with a 12-month term and the ability to request an extension of six months. To be eligible, the small business must provide a personal guaranty and have a credit score. The business must have been profitable prior to March 10, 2020, and have no adverse personal credit reports 60 days past due for the last six months. Ineligible companies include companies involved in real estate, multi-level marketing, adult entertainment, cannabis and firearms. Press Release [“Governor Lamont Launches Emergency No-Interest Loan Program for Connecticut Small Businesses and Nonprofits Impacted by COVID-19”](#) (March 26, 2020).

State response to COVID-19

50-state summary

<p>Payroll and employment tax-related relief</p>	<p>Connecticut Governor Ned Lamont on September 23, announced that the state is expanding the Connecticut Department of Labor's Shared Work program beginning the week of October 5, 2020. The Shared Work program is intended to help "businesses in the state prevent layoffs by allowing them to temporarily reduce employee hours and use partial unemployment benefits to supplement lost wages." Eligible companies include "companies with two or more workers that have hourly reductions within 10 to 60 percent of normal hours, provided that the lost hours are not related to seasonal separations. Shared Work runs for a maximum of six months for each employee."</p> <p>The CT DRS announced that there is no filing and payment extension applied to withholding tax.</p> <p>As of March 27, 2020, Connecticut no longer requires the work-search requirements prior to claiming unemployment insurance. Employers remain liable for unemployment benefit charges. Employer liability is subject to change in the event that the US President declares a disaster that includes Connecticut and the employer's company. Announcement, "Frequently asked questions about Coronavirus (COVID-19) for workers and employers" (updated March 27, 2020).</p> <p>Connecticut Governor Ned Lamont has issued an executive order, Executive Order No. 7W, to prevent "an employer's state unemployment tax experience rating from being increased, provided layoffs are linked to the COVID-19 pandemic." Executive Order No. 7W (April 9, 2020).</p>
<p>Other tax relief</p>	<p>The CT DRS is temporarily suspending the 10-cent single-use plastic bag fee through June 30, 2020. Governor Ned Lamont, Executive Order No. 7NN (May 13, 2020); CT DRS, "CT Single Use Plastic Bag Fee Suspension Extended Through June 30th" (May 14, 2020); CT DRS "Single-Use Plastic Bag Fee Suspension Set to Expire June 30th" (June 26, 2020). CT DRS "Connecticut's Single-Use Plastic Bag Fee Temporarily Suspended" (March 30, 2020).</p> <p>The CT DRS is temporarily waiving International Fuel Tax Agreement credentialing rules that apply to commercial motor vehicles based out of state transporting emergency relief supplies (e.g., medical and sanitary supplies, food, fuel and other necessary items) into Connecticut. CT DRS, "DRS issues waiver of certain International Fuel Tax Agreement requirements" (March 30, 2020).</p>

State response to COVID-19

50-state summary

Other tax considerations (e.g., legislation, controversy)	<p>The CT DRS on May 8, announced it is extending “by an additional ninety (90) days the sixty (60) day filing requirement for taxpayers seeking to protest a notice of assessment or proposed disallowance of a claim for refund,” applicable to any notice of assessment or proposed disallowance of a claim for refund dated on or after January 10, 2020, through May 31, 2020. Further, the CT DRS said the “thirty (30) day requirement for serving a tax appeal on the Commissioner or Office of the Attorney General has been suspended” for appeals required to be served after March 19, 2020. CT DRS, “COVID-19 Extension of Deadlines for Filing Administrative Protests and Suspension of Deadlines for Filing Tax Appeals,” AN 2020(7) (May 8, 2020).</p> <p>The CT DRS has launched a new assistance program for taxpayers currently subject to a collections agreement to help evaluate taxpayer conditions and relief options. See Press Release, “DRS Announces Priority One Taxpayer Assistance Program”(April 17, 2020).</p> <p>The Connecticut legislature has adjourned until April 13, 2020. Additionally, the Connecticut Capitol complex will be closed from March 12 to April 12, 2020. Connecticut General Assembly Homepage and calendar (last visited March 28, 2020).</p>
Other links and resources	The CT DRS has established a COVID-19 response webpage as well as a business resource webpage .

State response to COVID-19

50-state summary

Delaware

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Personal income tax relief	<p>The Delaware Division of Revenue (DE DOR) is extending individual tax filing and payment deadlines from April 30, 2020, to July 15, 2020. Upon request, individuals may be granted an additional extension beyond July 15, 2020, for filing obligations only. Individuals are still required to provide payment by July 15, 2020. If taxpayers need additional time to file their return, they can file an extension, which extend the filing due date to October 15, 2020. Any penalties and interest on underpayments will be calculated from the July 15 payment deadline, as the extension only extends the filing deadline and not the payment deadline.</p> <p>The DE DOR also applies an extension to Delaware's estimated income tax payments for the first quarter of 2020. Second-quarter estimated payments remain due on June 15, 2020.</p> <p>The filing and payment deadline for fiduciary income tax returns also are extended from April 30, 2020, to July 15, 2020.</p> <p>DE DOR Technical Information Memorandum, "Technical Information Memorandum 2020-1: Subject COVID-19 Filing Extensions" (March 23, 2020).</p>
Sales, use or other transaction tax relief	<p>Delaware does not impose a sales and use tax.</p> <p>The DE DOR is not providing filing or payment relief for various non-income taxes. See, DE DOR, Press Release "State Continues to Process Taxes And Fees" (April 10, 2020).</p>
Property tax relief	<p>Governor John Carney on April 30 modified the Delaware Declaration of a State of Emergency to extend the application deadline for the state's Senior School Property Tax Credit Program from April 30, 2020 to June 1, 2020.</p>
Business income tax relief	<p>The DE DOR is extending its corporate income tax filing and payment deadlines from April 15, 2020, to July 15, 2020. Any extension forms that would be submitted on paper may be submitted electronically to DE DOR at DOR_PublicService@delaware.gov. DE DOR Technical Information Memorandum, "Technical Information Memorandum 2020-1: Subject COVID-19 Filing Extensions" (March 23, 2020).</p> <p>The DE DOR is extending the deadline for corporate estimated payments due April 15, 2020, but not for estimated payments for estimated payments due on June 15, 2020. The extension also does not apply for the state's corporate franchise tax, LLC, LP, and GP annual taxes, gross receipts tax and business license renewals, bank franchise tax and fees, and insurance taxes and fees. DE DOR, Press Release "State Continues to Process Taxes And Fees" (April 10, 2020)</p>

State response to COVID-19

50-state summary

Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	No information is available at this time.
Payroll and employment tax-related relief	<p>Delaware has enacted legislation, H.B. 353, providing that employer unemployment tax experience factor calculation will not be impacted, and accounts will not be charged, for COVID-19 pandemic related unemployment claims.</p> <p>The Delaware Secretary of Labor on June 1, 2020, issued an emergency order providing that employers will not be charged for COVID-19 UI benefits retroactive to March 16, 2020, and through the end of the state's COVID-19 emergency order (most recently extended for a fifth time on August 5, 2020, with no expiration date). Under this order, the Secretary also removed the emergency regulation that provided for the waiver of work-search requirements and the Department of Labor has issued return to work guidelines. For more information, see EY Tax Alert 2020-2084.</p> <p>The DE DOR has said it is not extending the filing deadline for various taxes, including personal income tax withholding and unemployment insurance tax. DE DOR, Press Release "State Continues to Process Taxes And Fees" (April 10, 2020).</p>
Other tax relief	The DE DOR has said it is not extending the filing deadline for various taxes, including realty transfer tax, tobacco and cigarette tax, public utility tax, alcoholic beverage tax, public accommodations tax, and motor fuel tax. DE DOR, Press Release " State Continues to Process Taxes And Fees " (April 10, 2020).

State response to COVID-19

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Other tax considerations (e.g., legislation, controversy)	<p>The City of Wilmington, Delaware on November 30, 2020, issued an updated interpretation of its earned income and head tax regulations for teleworkers. The guidance states that for earnings tax purposes, employees with an official work location within the Wilmington city limits are subject to the earnings tax unless the employer certifies that an employee did not provide or render services at the employer's location within the Wilmington city limits under the period of the Delaware COVID-19 emergency order. Regarding the application of its head tax, the revised guidance states employers domiciled within the Wilmington city limits, and to which the employee's work location is documented at the same location, are required to pay head tax on employees of five or more and that head tax filings may be subject to review by Wilmington to determine if the employee record of work location is within the Wilmington city limits. The revised guidance has retroactive effect to January 1, 2020, and will remain in effect until changed through the regulatory process. Director of Finance, City of Wilmington, "Interpretation of Earned Income Tax Regulations for Tax Years 2020 and 2021" (November 30, 2020). For more information, see EY Tax News Update 2020-2871.</p> <p>The DE DOR has issued a notice that it will begin requiring electronic filing for most business tax returns as of January 1, 2021. DE DOR, Technical Information Memorandum 2020-2, "Subject: Electronic Filing" (November 6, 2020).</p> <p>The Delaware legislative session has been postponed indefinitely. Additionally, the legislative hall is closed until further notice. Delaware General Assembly Homepage (last visited April 9, 2020).</p>
Other links and resources	The DE DOR has established a COVID-19 response webpage .

State response to COVID-19

50-state summary

District of Columbia

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Personal income tax relief	<p>On March 23, 2020, Mayor Bowser announced that the District's return filing and payment deadlines will be extended from April 15, 2020, to July 15, 2020, for individual and fiduciary income tax returns, partnership tax returns, and franchise tax returns.</p> <p>On March 26, 2020, the District of Columbia Office of Tax and Revenue (OTR) announced that deadlines for both the District's individual and business taxpayers to file tax year 2020 estimated payments are not extended, so first quarterly payments are due April 15, 2020, and second quarterly payments are due June 15, 2020.</p>
Sales, use or other transaction tax relief	<p>The DC OTR has issued guidance addressing frequently asked questions concerning the sales and use tax provisions in the COVID-19 Response Emergency Amendment Act of 2020 (B23-0718). DC OTR, "COVID-19 Response Emergency Amendment Act of 2020 Sales and Use Tax: Frequently Asked Questions" (July 24, 2020).</p> <p>On March 17, 2020, Mayor Muriel Bowser signed into law the COVID-19 Response Emergency Amendment Act of 2020 (B23-0718) and on March 20, 2020, the OTR issued Tax Notice 2020-02, providing the automatic waiver of interest and penalties that would ordinarily be assessed for failure to timely pay sales and use tax due for periods ending on February 29, 2020, and March 31, 2020, so long as those liabilities are paid in full by July 20, 2020, with failure to pay by then resulting in "interest and penalties accruing from your original payment due dates." Monthly and quarterly return filers must file sales tax returns by their usual due dates regardless of the payment relief. See also, Act 23-323 (signed on May 21, 2020); Act 23-326 (signed on May 27, 2020); and Act 23-328 (signed on June 8, 2020); Act 23-334, "Coronavirus Support Temporary Amendment Act of 2020" (signed on July 7, 2020, final and enacted on October 9, 2020, expires May 22, 2021); Act 23-405, "Coronavirus Support Second Congressional Review Emergency Amendment Act of 2020" (signed on August 19, 2020, expires September 16, 2020).</p>

State response to COVID-19

50-state summary

Property tax relief

The OTR on June 26, adopted emergency regulations to clarify the definitions of hotel and motel for tax year 2020, confirm that such a property must pay its first-half tax year 2020 real property tax installment by June 30, 2020, due to the extension offered due to COVID-19, and prohibit this property from benefiting from different deadline extensions offered for retailers remitting sales and use tax. 9 DCMR 313.6 (adopted June 26, 2020); DC OTR, "[Notice of Final Rulemaking - Define Hotels and Motels for Purposes of the June 30, 2020 Real Property Tax Payment Deadline](#)" (July 10, 2020).

The OTR The OTR on April 30, [announced](#) that for real property tax purposes, it has extended the filing deadline for real property assessment appeals and exempt property annual use reports until May 15, 2020, and the filing deadline for income and expense reports until June 1, 2020.

On March 18, 2020, the OTR issued [Tax Notice 2020-01](#), permitting the waiver of penalties and abatement of interest for late hotel property tax payments made by June 30, 2020.

On April 9, 2020, OTR published a [Real Property Tax Penalty & Interest Waiver Form](#) to its website.

State response to COVID-19

50-state summary

Business income tax relief

The OTR on September 9, issued [Tax Notice 2020-07](#), in which it reiterated that it will not “seek to impose corporation franchise tax or unincorporated business franchise tax nexus solely on the basis of employees or property used to allow employees to work from home. . . temporarily located in the District during the period of the declared public emergency and public health emergency. The OTR added that “the presence of employees under these conditions will not cause a business to lose the protections of Public Law 86-272.” This relief applies during the period of the declared public emergency (including any further extension by the Mayor) and for 90 days after the Mayor declares the emergency over.

D.C. [Act 23-326](#), enacted on May 27, among its provisions limits net operating loss carryforwards, providing that for tax years beginning after December 31, 2017, corporations, unincorporated businesses, and financial institutions will be allowed only an 80% deduction for NOL carryforwards. The measure also includes provisions that exclude from the calculation of gross income, public health emergency small business grants and small business loans awarded and forgiven under the federal Coronavirus Aid, Relief, and Economic Security Act (Pub. L. No. 116-136); see also [Act 23-328](#) (signed on June 8, 2020) ; [Act 23-334](#), “Coronavirus Support Temporary Amendment Act of 2020” (signed on July 7, 2020, pending Congressional review); [Act 23-405](#), “Coronavirus Support Second Congressional Review Emergency Amendment Act of 2020” (signed on August 19, 2020, expires September 16, 2020).

D.C. [Act 23-317](#), enacted on May 13, among its provisions clarifies that late fees for late-filed 2020 biennial reports are waived if the reports are filed by June 1, 2020 and excludes from the calculation of gross income, public health emergency “small business grants issued under the COVID-19 Response Emergency Amendment Act of 2020.” See also, [Act 23-334](#), “Coronavirus Support Temporary Amendment Act of 2020” (signed on July 7, 2020, pending Congressional review) ; [Act 23-405](#), “Coronavirus Support Second Congressional Review Emergency Amendment Act of 2020” (signed on August 19, 2020, expires September 16, 2020).

On March 23, 2020, Mayor Bowser [announced](#) that the District’s return filing and payment deadlines will be extended from April 15, 2020, to July 15, 2020, for individual and fiduciary income tax returns, partnership tax returns, and franchise tax returns. On April 9, 2020 in [Tax Notice 2020-03](#), the OTR announced the extension of all filing and payment deadlines for partnership and franchise tax returns until July 15, 2020, including combined returns. Requests for extensions to October 15, 2020, must be filed with the OTR by July 15. However, the OTR said first and second quarter estimated payment deadlines remain unchanged.

The OTR on April 10, issued [Tax Notice 2020-05](#), in which it said it “will not seek to impose corporation franchise tax or unincorporated business franchise tax nexus solely on the basis of employees or property used to allow employees to work from home temporarily located in the District during the period of the declared public emergency and public health emergency, including any further extensions by the Mayor.”

State response to COVID-19

50-state summary

<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>Among its provisions, D.C. Act 23-286, enacted on April 10, 2020, provides that the District will exclude from gross income for the purposes of the income and franchise tax forgiven small business loans awarded under Section 1106 of the Coronavirus Aid, Relief, and Economic Security Act (Pub. L. No. 116-136). See also, Act 23-323 (signed on May 21, 2020) ; Act 23-334, "Coronavirus Support Temporary Amendment Act of 2020" (signed on July 7, 2020, pending Congressional review); Act 23-405, "Coronavirus Support Second Congressional Review Emergency Amendment Act of 2020" (signed on August 19, 2020, expires September 16, 2020).</p>
<p>Payroll and employment tax-related relief</p>	<p>Under the District of Columbia's paid sick leave law, employers with 100 or more employees must allow employees to earn one hour per 37 hours worked up to seven paid sick leave days a year; employers with 25-99 or more employees must allow employees to earn one hour per 43 hours worked up to five paid sick leave days a year; and employers with fewer than 25 employees must allow employees to earn one hour per 87 hours worked up to three paid sick leave days a year. The emergency COVID-19 Act provides that the one-year employment requirement and 1,000-hour work requirement under the paid sick leave law does not apply to an employee who has been ordered or recommended to quarantine or isolate by a medical professional or District or federal agency. For additional information on this development, see Tax Alert 2020-0758. The District of Columbia Office of Human Rights on August 25, issued an updated notice stipulating, under the D.C. COVID-19 Support Emergency Amendment Act (CSEA), D.C. Act 23- 326 signed on May 27, 2020, that from March 11, 2020 to October 9, 2020, employers of any size must permit employees to use up to 16 weeks of "COVID-1" Leave under the District's Family and Medical Leave Act.</p> <p>DC Act 23-247 provides unemployment benefits (UI) to individuals affected by COVID-19 and provides District employers with relief from paying these benefits. Under the Act, employer accounts will not be charged with the UI benefits that workers affected by COVID-19 will collect. Workers are eligible for UI benefits regardless of whether the employer has provided a date for the affected employee's return to work or the employee has a reasonable expectation of continued employment with the current employer. For more information, see Tax Alert 2020-0759.</p>
<p>Other tax relief</p>	<p>On March 17, 2020, Mayor Muriel Bowser signed into law the COVID-19 Response Emergency Amendment Act of 2020 (B23-0718), providing in part the waiver of the fee for failing to deliver the first biennial report for 2020 required by D.C. Code Section 29-102.11(c) by April 1, 2020, if the report is delivered to the Mayor for filing by June 1, 2020. Because this is an emergency measure, the provisions will be effective for 90 days, expiring on June 15, 2020. See also, Act 23-334, "Coronavirus Support Temporary Amendment Act of 2020" (signed on July 7, 2020, pending Congressional review); Act 23-405, "Coronavirus Support Second Congressional Review Emergency Amendment Act of 2020" (signed on August 19, 2020, expires September 16, 2020).</p>

State response to COVID-19

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Other tax considerations (e.g., legislation, controversy)	<p>The OTR has issued a notice stating that, during the declared public health emergency, it will allow taxpayers and tax professionals to use digital signatures on all forms, including those that cannot be filed electronically. OTR, Tax Notice 2020-08 (November 17, 2020).</p> <p>D.C. Act 23-317, enacted on May 13, among its provisions permits remote notarization.</p> <p>The OTR on April 10 issued Tax Notice 2020-05, in which it said it “will not seek to impose corporation franchise tax or unincorporated business franchise tax nexus solely on the basis of employees or property used to allow employees to work from home temporarily located in the District during the period of the declared public emergency and public health emergency, including any further extensions by the Mayor.”</p>
Other links and resources	<p>The OTR has established a website to disseminate its responses to the COVID-19 pandemic.</p>

State response to COVID-19

50-state summary

Florida

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Personal income tax relief	Florida does not have personal income tax.
Sales, use or other transaction tax relief	<p>On March 26, 2020, the Florida Department of Revenue (FL DOR) announced a waiver of penalties and interest for late filings and payments with respect to certain returns scheduled to be filed for the February and March 2020 reporting periods. For the February 2020 reporting period (taxes collected in February and due on or before March 20, 2020), penalties and interest will be waived for taxpayers that were unable to meet the deadline, provided that the taxes are reported and paid by March 31, 2020. Similarly, for the March 2020 reporting period (i.e., taxes collected in March and due on or before April 20, 2020), taxpayers that are adversely affected by the COVID-19 outbreak will have the due date for reporting and paying the taxes extended to April 30, 2020, (note, to meet the April 30 deadline, the FL DOR said “election payments must be initiated by 5:00 p.m. ET on April 29, 2020.”) Taxpayers not adversely affected must continue to file and remit the tax due on or before April 20, 2020. FL DOR Order of the Executive Director “Order of Emergency Waiver/Deviation” (March 26, 2020).</p> <p>The announcement defines “adversely affected” as at least one of the following:</p> <ul style="list-style-type: none">▶ A business that closed in March 2020 in compliance with a state or local government order issued in response to the COVID-19 outbreak and following the closure had no taxable transactions for the taxes covered▶ A business that experienced sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections▶ A business that was established after March 2019▶ A business that is registered with the FL DOR to file quarterly <p>The taxes covered by the announcement include sales and use tax.</p>

State response to COVID-19

50-state summary

Property tax relief

On March 26, 2020, the FL DOR also announced that the date for individuals and businesses to pay property taxes in all Florida counties is extended from March 31, 2020, to April 15, 2020. The notice states that all Florida tax collectors shall consider taxes to be timely paid if received by electronic payment or postmarked by April 15, 2020. Furthermore, the due date for property tax returns filed by a railroad, railroad terminal, private car and freight line and equipment company property is extended from April 1, 2020, to April 15, 2020, with returns received by the FL DOR electronically or postmarked by April 15, 2020, considered to be filed timely. The order is expected to expire on May 1, 2020, unless extended. FL DOR Order of the Executive Director [“Property Tax Extensions”](#) (March 26, 2020).

On July 15, 2020, the FL DOR posted property tax oversight COVID-19 [FAQs](#) addressing the following issues:

- ▶ Payment of 2019 property taxes
- ▶ Property assessment by property appraiser (the FL DOR notes that property is assessed on January 1, of each year, so COVID-19 has not affected the assessed value placed on property on January 1, 2020)
- ▶ 2020 notice of proposed property taxes (TRIM Notice) (the FAQs focus on holding virtual hearings)
- ▶ Filing tangible personal property returns

Additional information is available [here](#).

State response to COVID-19

50-state summary

Business income tax relief

The FL DOR is extending filing, payment, and extension deadlines for the Florida corporate income/franchise tax as follows:

For entities with **fiscal year ending December 31, 2019**

- ▶ The filing deadline is extended from May 1, 2020 to August 3, 2020.
- ▶ The payment deadline is extended from May 1, 2020 to June 1, 2020.
- ▶ The deadline to submit a request for an additional filing extension is June 1, 2020 – if granted, the extended filing due date is November 2, 2020.

For entities with a **fiscal year ending January 31, 2020**

- ▶ The filing deadline is extended from June 1, 2020 to August 3, 2020
- ▶ The payment deadline remains June 1, 2020
- ▶ The deadline to submit a request for an additional filing extension remains June 1, 2020 – if granted, the extended filing due date is December 1, 2020.

For entities with a **fiscal year ending February 29, 2020**

- ▶ The filing deadline is extended from July 1, 2020 to August 3, 2020
- ▶ The payment deadline remains July 1, 2020
- ▶ The deadline to submit a request for an additional filing extension is June 1, 2020 – if granted, the extended filing due date is November 2, 2020.

FL DOR “[Order of Emergency Waiver/Deviation \(Order\) #20-52-DOR-003 \(Corporate Income Tax\)](#)” (April 27, 2020).

In [FAQs](#), the FL DOR explained that for CIT payments due before the return, Florida law requires taxpayers to make a reasonable estimate for tentative payments - i.e., at least 70% of the final tax due is paid with the payment due date or no more than \$2,000 in additional tax is due when the return is filed.

In addition, the FL DOR said that the deadline for making quarterly estimated tax payments **has not** been extended.

State response to COVID-19

50-state summary

Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	<p>On March 16, 2020, Governor Ron DeSantis activated the Florida Small Business Emergency Bridge Loan Program to support small businesses impacted by COVID-19. The bridge loan program, managed by the Florida Department of Economic Opportunity (FL DEO), will provide short-term, interest-free loans to small businesses that experienced economic injury from COVID-19. Small-business owners with two to 100 employees located in Florida affected by COVID-19 can apply for short-term loans up to \$50,000. These loans are interest-free for up to one year and are designed to bridge the gap to either federal SBA loans or commercially available loans. For more information on this development, see Florida DEO Emergency Bridge Loan Program.</p> <p>Additional information about other loan programs is available on the FL DEO's webpage, including information on the short-term compensation program, the Rebuild Florida Business Loan Fund, and the Microfinance Guarantee Program.</p>
Payroll and employment tax-related relief	<p>The FL DOE has been directed to temporarily waive certain provisions of the state's unemployment insurance (UI) law to provide for flexibility as outlined by the U.S. Department of Labor to support workers and businesses impacted by the COVID-19 pandemic. Specifically, the directive waives the requirement that UI benefit recipients search for work and stipulates that COVID-19 UI benefits are not charged to employers' accounts. For more information on this development, see Tax Alert 2020-0698.</p> <p>The FL DOE confirmed on its employer COVID-19 webpage that contributory employer unemployment insurance (UI) accounts will not be charged for UI benefits paid as a direct result of COVID-19. As a result, contributory employers will not see these benefits affect the computation of their 2021 state UI tax rates. Employers participating in the FL DOE's short-time compensation (workshare) program will also not be charged with COVID-19-related UI benefits. For more on this development, see Tax Alert 2020-1475.</p> <p>Although the FL DOR has not extended the first-quarter 2020 state unemployment insurance (SUI) tax reporting and payment deadline, Florida employers may elect to remit one-fourth of the first-quarter SUI tax liability, plus a \$5 installment plan fee, by April 30, 2020, and then remit the remaining amount due in three additional installments. No interest will be charged on the deferred amounts. Contribution and wage reports for first-quarter 2020 are still due on April 30, 2020. For more on this development, see Tax Alert 2020-1046.</p> <p>On September 14, 2020, the FL DOE posted the updated "Reemployment Assistance Resource Guide - COVID-19". Updated sections include eligibility, COVID-19 and reemployment assistance, CARES Act. The update also includes FAQs on lost wages assistance.</p>

State response to COVID-19

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Other tax relief	<p>The FL DOR announced a waiver of penalties and interest for late filings and payments with respect to certain returns scheduled to be filed for the February and March 2020 reporting periods. For the February 2020 reporting period (taxes collected in February and due on or before March 20, 2020), penalties and interest will be waived for taxpayers that were unable to meet the deadline, provided that the taxes are reported and paid by March 31, 2020. Similarly, for the March 2020 reporting period (i.e., taxes collected in March and due on or before April 20, 2020), taxpayers that are adversely affected by the COVID-19 outbreak will have the due date for reporting and paying the taxes extended to April 30, 2020. Taxpayers not adversely affected must continue to file and remit the tax due on or before April 20, 2020. FL DOR Order of the Executive Director “Order of Emergency Waiver/Deviation” (March 26, 2020).</p> <p>The announcement defines “adversely affected” as at least one of the following:</p> <ul style="list-style-type: none"> • A business that closed in March 2020 in compliance with a state or local government order issued in response to the COVID-19 outbreak and following the closure had no taxable transactions for the taxes covered • A business that experienced sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections • A business that was established after March 2019 • A business that is registered with the FL DOR to file quarterly <p>The taxes covered by the announcement are:</p> <ul style="list-style-type: none"> • Tourist development tax • New tire fee • Rental car surcharge • Prepaid wireless E911 fee • Lead acid battery fees • Dry cleaning gross receipts tax <p>The announcement is set to expire May 8, 2020, but may be extended as necessary.</p>
Other tax considerations (e.g., legislation, controversy)	No information at this time
Other links and resources	The FL DOR has established a COVID-19 response webpage .

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Georgia

Last updated on 12/17/20

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Personal income tax relief	<p>Following Governor Brian Kemp's announcement that Georgia's income tax filing deadline would be extended to July 15, 2020, in accordance with the new federal tax filing deadline, the Georgia Department of Revenue (GA DOR) has posted FAQs to provide additional guidance. The filing and payment deadlines for Georgia income tax are automatically extended to July 15, 2020. This extension applies to estimated tax payments due April 15 and June 15 as well as any income tax return and payment or estimated tax payment due after April 15, 2020 and before July 15, 2020. See also, GA DOR Press Release "Georgia Extends Additional Tax Deadlines" (April 16, 2020).</p> <p>In FAQs, the GA DOR said that for purposes of computing Georgia income, the state currently does not follow provisions of the CARES Act. Conformity to the CARES Act still needs to be considered by the Georgia legislature.</p> <p>The GA DOR said that it will not use someone's relocation "that is a direct result" of temporary remote work requirements arising from and during the COVID-19 pandemic as a basis for establishing Georgia nexus or for exceeding the protections of P.L. 86-272 for the employer of the temporarily relocated employee. Wages of such employee would not be considered Georgia income and, thus, the employer would not be required to withhold Georgia income tax on such income. These temporary protections extend for the periods of time where: (1) there is an official WFH order issued by an applicable federal, state or local government unit; or (2) the employee is working at home pursuant to a physician's order in regard to the COVID-19 outbreak or due to an actual COVID-19 diagnosis - an additional 14 days are added to the time period to allow for return to normal work locations. The normal rules for determining nexus, employee wages, and employer withholding apply if the person remains in Georgia after the temporary remote work requirement ends. The FAQs can be accessed here.</p>
Sales, use or other transaction tax relief	<p>The extension provided by the GA DOR related to income tax filings does not apply to sales and use taxes collected. (See "Does the extension apply to Georgia sales tax collected?" within GA DOR FAQs). See also, GA DOR Press Release "Georgia Extends Additional Tax Deadlines" (April 16, 2020).</p>

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Property tax relief

The GA DOR Local Government Services Division (Division) issued a [bulletin](#) providing guidance to county tax commissioners regarding certain April 1, 2020, property tax deadlines in light of COVID-19. For the April 1 deadlines, a governing authority can waive penalties and interest assess for failure to meet the deadline to file returns of tangible personal property of business enterprises, boats and airplanes or the deadline to pay ad valorem taxes on mobile homes.

The Division also reminded taxpayers that in order to be eligible to receive the full amount of the freeport exemption, the Application for the Freeport Exemption Inventory must be filed by April 1, 2020, (applications filed after April 1 are eligible for a partial exemption up to June 1). The homestead exemption application must also be filed by April 1 of the year for the taxpayer is applying. Both applications are available online and counties are allowing flexibility to submit via mail, email or physical drop box. The Division is urging counties to accept as the received date, the postal date on the mailed document.

[Executive Order 06.11.20.01](#) (June 11, 2020) allows “in-person” appearances before county boards of equalization to occur through remote communications, such as video teleconferences.

On August 17, 2020, the Division issued [guidance](#) to county tax commissioners regarding property tax appeal deadlines and digest submissions. For notices of assessment issued between March 14, 2020 and July 13, 2020, the 45-day appeal period began running on July 14, 2020, with a new appeal deadline of August 27, 2020. Further, the Division said that certification of properties under appeal and values in dispute should be made after the new August 27, 2020 deadline.

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Business income tax relief

Following [Governor Brian Kemp's announcement](#) that Georgia's income tax filing deadline would be extended to July 15, 2020, in accordance with the new federal tax filing deadline, the GA DOR has posted FAQs to provide additional guidance. The filing and payment deadlines for Georgia income tax are automatically extended from April 15, 2020, to July 15, 2020. This extension applies to estimated tax payments due April 15, and June 15, as well as any income tax return and payment or estimated tax payment due after April 15, and before July 15. See also, GA DOR Press Release "[Georgia Extends Additional Tax Deadlines](#)" (April 16, 2020).

This extension also applies to:

- ▶ fiscal year returns due on or after April 15, 2020 and before July 15, 2020, regardless of whether that is the original due date or the due date on extension.
- ▶ Net worth tax included on applicable income tax returns due on or after April 15, 2020 and before July 15, 2020

The GA DOR said that it will not use someone's relocation "that is a direct result" of temporary remote work requirements arising from and during the COVID-19 pandemic as a basis for establishing Georgia nexus or for exceeding the protections of P.L. 86-272 for the employer of the temporarily relocated employee. Wages of such employee would not be considered Georgia income and, thus, the employer would not be required to withhold Georgia income tax on such income. These temporary protections extend for the periods of time where: (1) there is an official WFH order issued by an applicable federal, state or local government unit; or (2) the employee is working at home pursuant to a physician's order in regard to the COVID-19 outbreak or due to an actual COVID-19 diagnosis - an additional 14 days are added to the time period to allow for return to normal work locations. The normal rules for determining nexus, employee wages, and employer withholding apply if the person remains in Georgia after the temporary remote work requirement ends. The GA DOR further noted that a company would not be able to assert nexus or the exceeding of the P.L. 86-272 protections solely on the basis of having a temporarily relocated employee in Georgia.

The FAQs can be accessed [here](#).

[HB 846](#) (enacted June 30, 2020) does the following:

- ▶ Updates the state's date of conformity to the IRC to March 27, 2020 (from Jan. 1, 2019), effective for tax years beginning on or after January 1, 2019.
- ▶ Decouples from the federal changes to NOLs under IRC §172 and the excess loss limitation rules under IRC §461(l) made by the CARES Act.

These changes apply to all tax years beginning on or after January 1, 2019.

On its webpage "[Income Tax Federal Tax Changes](#)" (updated September 10, 2020), the GA DOR discussed HB 846, noting that for **tax years beginning on or after January 1, 2018 and before January 1, 2019**, Georgia does not adopt any of the 2019 or 2020 federal changes including those in the CARES Act. Further,

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Georgia did not adopt changes to federal NOL provisions or modifications to the IRC §461(l) limitation for noncorporate taxpayers made by the CARES Act.

In regard to NOLs, the following applies:

- ▶ for losses incurred in tax years ending after December 31, 2017, there is no carryback or unlimited carryforward (exception for farm losses, which have a two-year carryback, and certain insurance company NOLs have a 20-year carryforward)
- ▶ for losses incurred in tax years beginning on or after January 1, 2018, there is an 80% limitation on the use of NOLs (the limitation is based on Georgia taxable net income). (This limitation does not apply to certain insurance company NOLs.)

In regard to the IRC §461(l), the adjustment is required in the same manner as required prior to enactment of the CARES Act.

On December 9, 2020, the GA DOR updated its "[Income Tax Federal Tax Changes](#)" further noting that the state has adopted the increase to the IRC §179 deduction to \$1,040,000 and the \$2,590,000 phaseout, but has not adopted the IRC §179(d)(1)(B)(ii) deduction for certain real estate.

In a September 10, 2020 update, the GA DOR said that effective for tax years beginning on or after January 1, 2019, the state adopts the modifications to the depreciation of qualified improvement property (QIP) under the CARES Act, which allows QIP placed in service after December 31, 2017, to be classified as 15-year MACRS property for federal depreciation purposes. Because of this federal change, QIP is now eligible for 100% bonus depreciation. Georgia, however, has not adopted bonus depreciation.

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Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs

On March 18, Georgia received an official statewide disaster declaration from the U.S. Small Business Administration (SBA). This declaration will provide assistance in the form of [SBA Economic Injury Disaster Loans \(EIDL\)](#) to small businesses and nonprofits impacted by COVID-19 in all 159 counties in Georgia to help with financial obligations and operating expenses. Current SBA disaster loans are deferred until December 31, 2020. Borrowers with a current SBA 504 or 7(a) business loan can contact their lender to request deferrals up to six months.

Business Continuity Loan Fund– The City of Atlanta allocated \$7m towards emergency assistance in response to COVID-19. The funding contributed \$1.5m to support the city's small business, administered by Invest Atlanta. Due to high volume of responses, the acceptance of new applications has been suspended.

See the COVID-19 [webpage](#) for further updates from the Georgia Department of Economic Development.

[HB 846](#) (enacted June 30, 2020), effective for tax years beginning on and after January 1, 2020, provides a personal protective equipment (PPE) manufacturer that is qualified to claim a job tax credit under GA Code §§ 48-7-40 or 48-7-40.1 an additional \$1,250 job tax credit for qualifying jobs to the extent they are engaged in the qualifying activity of manufacturing PPE in Georgia during the tax year. If more than one business activity is conducted at the individual establishment of the business, then only those jobs engaged in the qualifying activity of manufacturing PPE is eligible for the additional job tax credit. The additional job credit is claimed separately from the job credit claimed under GA Code §§ 48-7-40 or 48-7-40.1. Unused credit can be carried forward 10 years. No credit can be claimed for any jobs created on or after January 1, 2025. See also, [Proposed Rule 560-7-8-.66](#), which would implement the PPE manufacturer jobs tax credit.

In addition, HB 846, allows a business enterprise that claimed Georgia Quality Jobs Tax Credits and/or Jobs Tax Credits in TY 2019, the option to use jobs claimed in 2019 in lieu of 2020 or 2021 jobs computed for tax year 2020 and tax year 2021 job credit filings. Accordingly, to the extent a business has job declines in 2020 or 2021, due to COVID-19, HB 846 gives taxpayers the ability to lock in their 2019 job counts to avoid a negative impact to their TY 2020 and 2021, Georgia hiring credits.

In October 2020, the GA DOR updated its COVID-19 FAQs to provide guidance on the state's film tax credit. Per the GA DOR, the costs incurred during the COVID-19 shutdown will qualify for the film tax credit as provided below, but only (1) if the costs are due to the COVID-19 shutdown; (2) to the extent they are not reimbursed by insurance, the federal government, or otherwise; and (3) if the production continues filming in Georgia:

Qualify

- ▶ Cost for storage of sets and stage holding costs
- ▶ Reasonable transportation cost from Georgia and back to Georgia are allowed for cast and crew;
- ▶ "At the production site" rules would apply, to the extent not otherwise disqualified, to WFH or another location (both would have to be in Georgia) when this activity would normally be performed at the Georgia production site

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	<p>Does not qualify</p> <ul style="list-style-type: none">▶ Hotels, per-diems, allowances, airfare during the shutdown for cast and crew that are not performing ongoing production activities▶ Compassion/suspension payments and other costs (these costs are not directly used in a qualified production activity)▶ Rent or other reimbursements to employees/crew for use on non-commercial space <p>The GA DOR further said that if cast and crew are required to quarantine in Georgia after travel to the state, this compensation and their accommodations would not be qualified direct production expenditures because currently Georgia does not have a mandate to quarantine. If such a mandate is imposed, the GA DOR will revisit this issue.</p> <p>The GA DOR further provided a list of post-COVID 19 cost (i.e., costs incurred once the production company returns to Georgia) that will qualify for the film tax credit.</p> <p>The FAQs can be accessed here.</p>
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Payroll and employment tax-related relief

[Governor Brian Kemp's announcement](#) relieved employers of benefit charges for COVID-19-related claims. The Georgia Department of Labor (GA DOL) has adopted [Emergency Rule 300-2-4-0.5](#) (effective March 16, 2020), mandating that all Georgia employers file partial claims for unemployment insurance benefits online on behalf of their employees for any week during which an employee (full-time/part-time) works less than full time because of a partial or total company shutdown caused by the COVID-19 public health emergency. Any employer found to be in violation of this rule will be required to reimburse the GA DOL for the full amount of unemployment insurance benefits paid to the employee. More information regarding the filing of partial claims, including instructions, can be found on the GA DOL's alert page. (See [Tax Alert 2020-0596](#).)

Emergency rules adopted by the GA DOL can be found on the agency's [website](#).

The GA DOL released updated COVID-19 FAQs by Employers to its COVID-19 [webpage](#). The updated guidance states that employers will not be charged with partial state unemployment insurance (UI) benefits attributable to COVID-19, provided they filed a partial UI benefit claim. UI benefits resulting from claims filed by workers will be charged to the employer's account. In addition, the updated document gives further details on the requirement that employers file partial UI claims for their employees affected by COVID-19. For more on this development, see [Tax Alert 2020-0895](#).

The GA DOL has issued emergency [rules](#) that expand the unemployment insurance (UI) benefit program to allow workers as they return to work to earn up to \$300 in wages per week (up from \$50 per week) without causing a reduction in their weekly UI benefit amount. It also allows workers to collect the additional \$600 in federal pandemic unemployment compensation under the federal CARES Act. Any amount earned over \$300 will be deducted from a claimant's weekly benefit amount.

In addition, the emergency rules temporarily expand the maximum number of weeks a worker may collect regular UI benefits in a benefit year to 26 weeks, up from 14 weeks. This temporarily replaces the previous maximum that could vary from 14 to 20 weeks under the method of determining the maximum based on seasonal adjusted unemployment rates. For more on this development, see [Tax Alert 2020-1254](#).

The filing and payment extension does not apply to income taxes withheld by a business for its employees. (See GA DOR FAQs).

In its frequently asked questions ([FAQs](#)) concerning tax relief and COVID-19, the GA DOR said that it will temporarily not impose nexus for work at home within the state that is directly due to the COVID-19 emergency. The GA DOR also provides that if an employee is temporarily working in Georgia due to COVID-19, the wages the employee earns during this time frame will not be considered Georgia income and not subject to Georgia income tax or withholding. The GA DOR makes the following stipulations:

- ▶ If the employee remains in Georgia after the temporary remote work requirement has ended, the normal rules for determining nexus, the employee's wages, and the employer's income tax withholding obligation will apply.

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	<p>► Wages paid to a nonresident employee that normally works in Georgia but that is temporarily working in another state, under the circumstances described above, would be considered Georgia wages and the employer should continue to withhold Georgia state income tax.</p> <p>See Tax Alert 2020-1274.</p> <p>The GA DOL recently issued emergency rules that remove the requirement that employers file partial unemployment insurance (UI) benefit claims on behalf of part-time employees laid off due to COVID-19. Employers continue to be required to file these claims for full-time employees. Under the partial-benefit claim process, the employer, not the employee, files for UI benefits. The revised rules are in effect for 120 days from the July 17, 2020, effective date. (See Tax Alert 2020-2105.)</p> <p>On October 14, 2020, Governor Kemp announced that he was allocating \$1.5 billion in CARES Act funding to repay borrowing for the state's UI trust fund "to prevent increases in state and federal unemployment taxes." Click here for more.</p>
Other tax relief	<p>All vehicle registrations that expire between March 16, 2020, and June 14, 2020, have been extended through June 15, 2020. This extension applies to all annual registrations, including personal passenger vehicles, commercial vehicles, vehicles registered in the International Registration plan (IRP), and Temporary Operating Permits (TOPs) issued at the time of a vehicle purchase. Registrations that expired before March 16, 2020, do not qualify for this extension. Press Release "Georgia Vehicle Registration Deadline Extended" (May 5, 2020).</p>

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Other tax considerations (e.g., legislation, controversy)	<p>Starting March 13, 2020, the Georgia legislature suspended the 2020 legislative session. The 2020 legislative session resumed on June 15, 2020. The legislature has adjourned.</p> <p>The GA DOR is temporarily suspending in-person services effective March 23, 2020. Taxpayers may continue to conduct business with the GA DOR through online services, telephone, or designated lockbox locations. On June 1, 2020, the GA DOR resumed in-person customer services; at this time by appointment only.</p> <p>In response to COVID-19, all Georgia Tax Tribunal hearings scheduled for April, will be rescheduled to June 2020. Additionally, all Tribunal filing deadlines have been suspended through May 13, 2020, at 11:59 p.m.</p> <p>The GA DOR is extending the statute of limitations to file a refund claim for a previous tax year to July 15, 2020. This extension applies to refund claims that would have expired from April 15, 2020, and before July 15, 2020. See GA DOR Press Release "Georgia Extends Additional Tax Deadlines" (April 16, 2020).</p> <p>The GA DOR has been granted a 30-day extension to perform time sensitive actions for which the last day to perform such action is on or after April 15, 2020 and before July 15, 2020. Time sensitive actions include actions "regarding taxpayers who are under audit or examination, those who have filed a protest or appeal, or those who filed a refund claim for a previous tax year." See GA DOR Press Release "Georgia Extends Additional Tax Deadlines" (April 16, 2020).</p> <p>Policy Bulletin ADMIN-2020-02 (November 10, 2020) provides guidance on the GA DOR's acceptance of electronic signatures, remote notaries, and electronic filings.</p>
Other links and resources	<p>The State of Georgia has established a COVID-19 response webpage. The GA DOR COVID-19 page is here. In addition, Local Government Services - information during COVID-19 is available here.</p>

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Hawaii

Last updated on 10/22/20

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Personal income tax relief	<p>The filing and payment deadline for all 2019 individual income tax returns due from April 20, 2020, to June 20, 2020, are extended to July 20, 2020. This extension does not apply to estimated income tax payments for the 2020 tax year.</p> <p>Interest, penalties, and additions to tax for failure to file the returns or make the Hawaii income tax payments will not accrue from April 20, 2020, to July 20, 2020, but will begin to accrue on July 21, 2020, if not paid by July 20, 2020. Affected taxpayers subject to penalties or additions to tax despite the relief granted by Announcement No. 2020-01 may seek reasonable cause waivers under section 231-3(12), HRS.</p> <p>For purposes of automatic extensions, the postponed payment deadline of July 20, 2020, will be used. This means that for affected taxpayers, “properly estimated tax liability” must be paid by July 20, 2020, rather than April 20, 2020, and returns must be filed by October 20, 2020. Hawaii Department of Taxation (HDT) Announcement No. 2020-01 (March 23, 2020).</p> <p>Tax Information Release No. 2020-06 (revised), which supersedes Tax Information Release No. 2020-02, provides information about the Hawaii tax treatment of relief programs and payments under the CARES Act and SB 2920 conforms to some provisions of the CARES Act. Economic Impact Payments and loan proceeds from the PPP and EIDL programs are not subject to Hawaii income tax. EIDL grants, lease and rent payments received by landlords, and payments under the PUA and FPUC programs are subject to Hawaii income tax.</p>
Sales, use or other transaction tax relief	<p>The filing and payment deadlines for all Hawaii non-income taxes (e.g., general excise, transient accommodations, withholding) have not been changed. HDT Announcement No. 2020-01 (March 23, 2020).</p> <p>Tax Information Release No. 2020-06 (revised), which supersedes Tax Information Release No. 2020-02, states that unemployment compensation paid to employees and the receipt of loan funds, such as funds from PPP loans and EIDLs, are not subject to general excise tax (GET). GET will not be imposed on payments received under PUA, loan amounts forgiven under PPP, and EIDL Grants. These amounts will be treated as exclusions from gross receipts and should not be reported on GET returns. Lease and rent payments received by landlords are subject to GET regardless of the source of the funds.</p>

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Property tax relief	<p>The filing and payment deadlines for all Hawaii non-income taxes (e.g., general excise, transient accommodations, withholding) have not been changed. HDT Announcement No. 2020-01 (March 23, 2020).</p> <p>Maui County announced a one-time 90-day deferral (previously 60-days) of the 10% penalty for real property taxes due on August 20, 2020; taxes must be paid in full by November 19 (previously October 20), and interest will still accrue on September 1, October 1, and November 1. Kauai County announced the first installment real property tax deadline was extended 90 days from August 20, 2020 to November 18, 2020, without interest or penalty.</p>
Business income tax relief	<p>The filing and payment deadline for all 2019 corporate income tax returns due from April 20, 2020, to June 20, 2020, are extended to July 20, 2020. This extension does not apply to estimated income tax payments for the 2020 tax year.</p> <p>Interest, penalties, and additions to tax for failure to file the returns or make the Hawaii income tax payments will not accrue from April 20, 2020, to July 20, 2020, but will begin to accrue on July 21, 2020, if not paid by July 20, 2020. affected taxpayers subject to penalties or additions to tax despite the relief granted by this Announcement may seek reasonable cause waivers under section 231-3(12), HRS.</p> <p>For purposes of automatic extensions, the postponed payment deadline of July 20, 2020, will be used. This means that for affected taxpayers, “properly estimated tax liability” must be paid by July 20, 2020, rather than April 20, 2020, and returns must be filed by October 20, 2020. HDT Announcement No. 2020-01 (March 23, 2020).</p> <p>The HDT FAQs clarify that Announcement No. 2020-01 does not apply to fiscal year returns and does not apply to Tax Year 2018 filings or payments.</p> <p>Tax Information Release No. 2020-06 (revised), which supersedes Tax Information Release No. 2020-02, provides information about the Hawaii tax treatment of relief programs and payments under the CARES Act and SB 2920 conforms to some provisions of the CARES Act. Loan proceeds from the PPP and EIDL programs are not subject to Hawaii income tax. Lease and rent payments received by landlords and EIDL grants are subject to Hawaii income tax.</p>
Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	<p>The U.S. Small Business Administration (SBA) is offering low-interest federal disaster loans for Hawaii small businesses suffering substantial economic injury resulting from COVID-19. See the SBA Economic Injury Disaster Loan Program for further updates from the State of Hawaii.</p>

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Payroll and employment tax-related relief	<p>The filing and payment deadlines for all Hawaii non-income taxes (e.g., general excise, transient accommodations, withholding) have not been changed. HDT Announcement No. 2020-01 (March 23, 2020).</p> <p>The Hawaii Department of Labor and Industrial Relations (DLIR) announced that state unemployment insurance benefits paid to workers due to COVID-19 will not be charged against employer accounts. Quarterly reports must still be filed by April 30, but penalties and interest will be waived through May 31, 2020. The DLIR also announced waiving the one-week waiting period and work-search requirements for claimants. See Tax Alert 2020-1205.</p>
Other tax relief	<p>The filing and payment deadlines for all Hawaii non-income taxes (e.g., general excise, transient accommodations, withholding) have not been changed. HDT Announcement No. 2020-01 (March 23, 2020).</p>
Other tax considerations (e.g., legislation, controversy)	<p>The Legislature adjourned sine die.</p> <p>HDT offices are closed to walk-ins.</p>
Other links and resources	<p>See the State of Hawaii Department of Taxation COVID-19 webpage for updates.</p>

State response to COVID-19

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Idaho

Last updated on 12/17/20

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Personal income tax relief	<p>The 2019 Idaho income tax filing and payment deadline has been extended from April 15, 2020, to June 15, 2020. The extension applies to all taxpayers – including individuals, businesses and entities – without penalties and interest. Idaho State Tax Commission News Release.</p> <p>The Idaho State Tax Commission (Commission) further explained that the income tax payment extension includes estimated quarterly payments that are normally due April 15 to June 15. This includes fiscal-year filers. Idaho State Tax Commission “Coronavirus and Idaho Taxes: Frequently Asked Questions and Answers” (last viewed April 9, 2020).</p> <p>Taxpayers may receive an automatic filing extension to October 15, if enough tax is paid by June 15.</p> <p>On December 2, 2020, the Commission reminded (see also, August News Release) taxpayers that certain money received from Idaho due to the COVID-19 pandemic is subject to Idaho income tax including unemployment insurance benefits, Pandemic Unemployment Assistance (PUA), Rebound Idaho grants, and Idaho’s Return-to-Work bonuses.</p>
Sales, use or other transaction tax relief	<p>In its FAQs, the Commission said that sales and use tax receipts belong to the State, and not the retailers; consequently, sales and use tax must be reported and remitted on time.</p>
Property tax relief	<p>The deadline to apply for Property tax relief programs has been extended from April 15 to June 15. Office of the Governor, Proclamation (March 23, 2020).</p>
Business income tax relief	<p>The 2019 Idaho income tax filing and payment deadline has been extended from April 15, 2020, to June 15, 2020. The extension applies to all taxpayers – including individuals, businesses, and entities – without penalties and interest. Office of the Governor, Proclamation (March 23, 2020).</p> <p>The income tax payment extension includes estimated quarterly payments that are normally due April 15 to June 15. This includes fiscal-year filers. Idaho State Tax Commission “Coronavirus and Idaho Taxes: Frequently Asked Questions and Answers” (last viewed April 9, 2020)</p> <p>The Commission reminded taxpayers that certain money received from Idaho due to the COVID-19 pandemic is subject to Idaho income tax.</p>

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<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>Presently, Idaho is supporting small business disaster loans of up to \$2 million. This is a federal program designated by virtue of the state disaster declaration, which occurred on March 13, 2020. This is to be used if your insurance and FEMA funding do not cover physical or economic injury. The deadline to apply is December 21, 2020.</p> <p>Idaho Rebounds offers cash grants up to \$10,000 for small businesses and \$7,500 for the self-employed. Applications are being handled in waves based on the number of employees.</p> <p>Governor Little ordered the creation of the Idaho Return to Work program that provides bonuses of up to \$1,500 (\$750 for part-time) for employees currently receiving UI benefits due to COVID-19 and who return to work. Applications will be accepted on a rolling basis beginning July 13 through August 14, 2020. \$100 million is available and grants will be paid over four weeks following the return to work. See Tax Alert 2020-1714; Executive Order 2020-12; Idaho State Tax Commission announcement; Idaho Rebounds “Return to Work Bonuses”.</p>
<p>Payroll and employment tax-related relief</p>	<p>In its FAQs, the Commission said that income tax withheld from employees’ paychecks belong to the State, and not the employers; consequently, the amount withheld must be reported and remitted on time.</p> <p>State unemployment insurance benefits in connection with COVID-19 will not be charged against contributory employer accounts. Nonprofit and government entities that have elected to reimburse the Department for UI benefits continue to be charged for COVID-19 state UI benefits. See Tax Alert 2020-0855.</p> <p>The Idaho Department of Labor has posted Employer FAQs about unemployment insurance and COVID-19 here.</p> <p>On September 3, 2020, Governor Little approved the transfer of \$200 million of federal coronavirus relief funds to keep the Idaho Unemployment Insurance Trust Fund solvent. Consequently, Idaho small businesses and employers will not see a significant tax increase next year (without the transfer, employers would have paid almost double in unemployment insurance taxes).</p>
<p>Other tax relief</p>	<p>In its FAQs, the Commission stated that IFTA first quarter returns due April 30 may be reported and paid on June 1 without interest and penalties.</p>
<p>Other tax considerations (e.g., legislation, controversy)</p>	<p>The Idaho Senate adjourned on March 19 and the Idaho House adjourned on March 20. A special session convened on August 24.</p> <p>The Idaho State Tax Commission announced customer service counters are now open.</p>
<p>Other links and resources</p>	<p>Idaho State Tax Commission webpage.</p>

State response to COVID-19

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Illinois

Last updated on 9/17/20

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Personal income tax relief

The Illinois Department of Revenue (IL DOR) is automatically extending the filing and payment deadlines for Illinois income tax from April 15, 2020, to July 15, 2020. This extension applies to all individual and trust returns due on April 15, 2020. Penalties and interest will be waived and will begin to accrue on any remaining unpaid balances as of July 16, 2020. The deadline for paying the first and second installments of 2020 estimated tax payments remain April 15 and June 15, respectively. The late estimated payment penalty will not be assessed if the amount of the installments equal 90% or more of the current year's tax liability or 100% of the prior year's tax liability. [IL DOR Informational Bulletin: FY 2020-24](#).

Given that taxpayers may not be able to accurately calculate and pay their 2020 Illinois estimated income tax, the IL DOR is providing estimated payment allowance. Taxpayers can base their 2020 estimated tax payments based upon either:

1. 100% of the taxpayer's estimated liability for the year 2020
2. 100% of the taxpayer's actual liability for year 2019, or
3. 100% of the taxpayer's actual liability for year 2018

For more on this, see the IL DOR [Informational Bulletin FY 2020-26](#).

Illinois partnership deadlines have NOT been extended. As a result, Illinois partnership returns, including Replacement Tax liability and nonresident withholding liabilities, are due April 15, 2020. Further, there is risk of estimated payment penalties if taxpayers do not make 2020 first and second quarter estimated payments by their normal due dates. In prior years, taxpayers have commonly included first quarter estimates in their extension payments, based on Illinois' election to credit overpayments to the subsequent year's estimated payment liabilities. The law, however, only allows overpayments on file by the "unextended due date" to apply retroactively to first and second quarter estimates, as needed to minimize estimated payment penalties. As a result, if taxpayers follow "normal" practice with respect to 2020 estimates (e.g., by including first and second quarter estimates in their July 15 payment), they could face underpayment penalties for the first and second quarters. While reasonable cause abatement petitions could be filed, there is no guarantee that those petitions will result in relief in light of the IL DOR's clear statement that the July 15 extension does not apply to first and second quarter estimated payment due dates.

State response to COVID-19

50-state summary

<p>Sales, use or other transaction tax relief</p>	<p>IL DOR is providing relief to eating and drinking establishments with less than \$75,000 in total sales and use tax liability incurred during 2019. The IL DOR is automatically waiving penalties and interest of late payments for due for the February, March and April 2020 reporting periods. Returns, however, should still be filed; tax payments are due May 20, June 22, July 20 and August 20. IL DOR Informational Bulletin FY 2020-23.</p> <p>The IL DOR announced that due to COVID-19 the Board of Appeals at the IL DOR issued an order extending the Sales Tax Exemption number (E-number) expiration date and renewal period. Certificate holders whose E-number certificate expires during calendar year 2020, will automatically have their E-number expiration date extended until December 31, 2020. In order for such E-numbers to remain valid after 2020, certificate holders will need to complete the renewal process by December 31, 2020. IL DOR Informational Bulletin FY 2020-33 (May 1, 2020) (supersedes Informational Bulletin FY 2020-25)</p>
<p>Property tax relief</p>	<p>SB 685 (enacted June 5, 2020) amends the property tax code to allow a county with fewer than 3 million inhabitants to provide permissive waiver of interest and penalties for late payment of any installment other than the final installment of taxes for the 2019 tax year (which are payable in 2020). Waiver would be for the period of 120 days after the effective date of SB 685 or until the first day of the first month during which there is no longer a statewide COVID-19 public health emergency.</p>
<p>Business income tax relief</p>	<p>IL DOR is automatically extending the filing and payment deadlines for Illinois income tax from April 15, 2020, to July 15, 2020. This extension applies to all corporate returns due on April 15, 2020. Penalties and interest will be waived and will begin to accrue on any remaining unpaid balances as of July 16, 2020. The deadline for paying the first and second installments of 2020 estimated tax payments remain April 15 and June 15, respectively. The late estimated payment penalty will not be assessed if the amount of the installments equal 90% or more of the current year's tax liability or 100% of the prior year's tax liability. IL DOR Informational Bulletin: FY 2020-24.</p> <p>Given that taxpayers may not be able to accurately calculate and pay their 2020 Illinois estimated income tax, the IL DOR is providing estimated payment allowance. Taxpayers can base their 2020 estimated tax payments based upon either:</p> <ul style="list-style-type: none"> ▶ 100% of the taxpayer's estimated liability for the year 2020 ▶ 100% of the taxpayer's actual liability for year 2019, or ▶ 100% of the taxpayer's actual liability for year 2018 <p>For more on this, see the IL DOR Informational Bulletin FY 2020-26.</p>

State response to COVID-19

50-state summary

Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs

The Illinois Department of Commerce and Economic Opportunity (DCEO) has [granted](#) a blanket extension with relation to agreed-upon procedures and annual EDGE credit reporting through June 1, 2020. The DCEO also is extending the deadline for companies seeking EDGE credits. The DCEO said it “will continue accepting and processing requests on a first-come, first-served basis.”

Corporate Accountability Report - the April 15th deadline has been extended through Friday, May 15, 2020.

To help hospitality businesses make ends meet in the midst of the COVID-19 pandemic, the DCEO is launching a [Hospitality Emergency Grant Program](#) with \$14 million drawn from funds originally budgeted for job training, tourism promotion, and other purposes. Grant funds are available to support working capital such as payroll and rent, as well as job training, retraining, and technology to support shifts in operations, such as increased pick-up and delivery. Bars and restaurants that generated between \$500k and \$1m in revenue in 2019 are eligible for up to \$25,000, and bars and restaurants that generated less than \$500k in revenue in 2019 are eligible for up to \$10,000. Hotels that generated less than \$8m in revenue in 2019 are eligible for up to \$50,000. [Applications are available now](#) through April 1.

The DCEO and the Illinois Department of Financial and Professional Regulation (IDFPR) are establishing the [Illinois Small Business Emergency Loan Fund](#) to offer small businesses low interest loans of up to \$50,000. Businesses located outside of the City of Chicago with fewer than 50 workers and less than \$3m in revenue in 2019 will be eligible to apply. Successful applicants will owe nothing for six months and will then begin making fixed payments at a below market interest rate for the remainder of a five-year loan term. Starting Friday, March 27, businesses can apply [online](#).

DCEO is also repurposing \$20m in CDBG funds to stand up the [Downstate Small Business Stabilization Program](#). This fund will offer small businesses of up to 50 employees the opportunity to partner with their local governments to obtain grants of up to \$25,000 in working capital. These grants will be offered on a rolling basis. Only units of local government recognized by the Illinois Constitution and able to support economic development activities on a sufficient scale are eligible to apply for economic development grant funding. This includes cities, villages, and counties. Municipalities must not be a HUD direct Entitlement community or be located in an urban county that receives "Entitlement" funds. A map of eligible areas of the state can be accessed [here](#).

Disaster Assistance Loans: The US SBA has approved the state's eligibility for disaster assistance loans for small businesses facing financial hardship due to COVID-19. Eligible businesses can apply for up to \$2m in low-interest loans. Eligibility: Most small businesses, small agricultural cooperatives, and most nonprofit organizations may be eligible.

IL State Treasurer has designated \$500m to be deposited in community banks and local credit unions throughout the state. In turn, these financial institutions use the money to make low-interest loans to small businesses in their communities.

State response to COVID-19

50-state summary

On June 17, 2020, it was announced that the DCEO will launch the first round of Business Interruption Grants (BIG). Under the program, \$60 million will be provided to up to 3,500 businesses experiencing losses or business interruption as a result of COVID-19 closures. During the first round of grants, priority will be given to “heavily restricted or completely shut down” businesses. Such businesses must have been operational for at least three months prior to March 2020. Click [here](#) for more.

On September 15, 2020, Governor Pritzker [announced](#) \$220 million for business owners through a second round of BIG and \$25 million for communities through Rebuild Distressed Communities program. The BIG program was made available on September 17, 2020, and provides funds to small businesses impacted by COVID-19, with a focus on business located downstate or in disproportionately impacted areas (DIAs). Funding is allocated as follows:

- ▶ \$60 million for heavily impacted industries (e.g., movie theaters, performing arts venues, concert venues, indoor recreation, amusement parks, event spaces located in banquet halls and hotels)
- ▶ \$70 million for DIAs (click [here](#) for a map of DIAs)
- ▶ Remaining funds will be reserved for businesses in downstate and rural communities

Additional information on the program is available [here](#).

On September 10, 2020, Governor Pritzker [announced](#) \$16.6 million in grants from the U.S. Department of Labor that will be used to help fund the placement, training, and hiring of 1,300 residents for jobs related to the COVID-19 pandemic response, such as contact tracers, COVID-19 protocol workers, building sanitization workers, temperature screeners, and food preparation and distribution workers identified by local communities.

State response to COVID-19

50-state summary

Payroll and employment tax-related relief	<p>According to the Illinois Department of Employment Security COVID-19 Frequently Asked Questions (FAQs) for Employers, although the filing deadline for state unemployment insurance (SUI) returns has not been extended, employers affected by COVID-19 and unable to file monthly or quarterly SUI wage reports may request an extension (30 days for quarterly returns, 15 days for monthly). To receive an extension, the employer must state a reason for the request (e.g., short of staff due to COVID-19 stay-at-home orders). See Tax Alert 2020-1078.</p> <p>The IL DOR issued FY 2020-29 explaining the Illinois income tax withholding requirements that apply when employees who normally works in another state, temporarily work from home within Illinois due to the COVID-19 emergency. The guidance states that employee wages are subject to Illinois income tax and withholding if the nonresident employee performed their normal duties within the state for more than 30 working days. If an Illinois resident employee has performed work for more than 30 working days from their home in Illinois for an out-of-state employer, the employer may be required to register with the IL DOR and to withhold Illinois income tax from the wages of those employees. The IL DOR will waive penalties and interest for out-of-state employers who fail to withhold Illinois income taxes for Illinois employees if the sole reason for the Illinois withholding obligation is temporary work within the state due to the COVID-19 emergency. See Tax Alert 2020-1381.</p> <p>HB 2455 (enacted June 5, 2020), provides that with respect to any benefits paid for a week of unemployment that begins on or after March 15, 2020, and before December 31, 2020, and is directly or indirectly attributable to COVID-19, notwithstanding any other provisions to the contrary, an employer that is subject to the payment of contributions will not be chargeable for any benefit charges. Nonprofits organization subject to making payments in lieu of contributions will be chargeable for 50% of the benefits paid. Similarly, state and any local government that is subject to making payments in lieu of contributions will be chargeable for 50% of the benefits paid, irrespective of whether the state or local government paid the individual who received the benefits wages for insured work during the individual's base period. These provisions only apply to the employer can show the individual's unemployment for the week was attributable to COVID-19.</p>
Other tax relief	<p>The Illinois Secretary of State's office announced it is providing a 30-day extension for filing and paying estate tax due between March 16, 2020, and April 15, 2020. The extension, however, does not waive or abate statutory interest.</p> <p>The IL DOR is waiving penalty and interest on late filed first quarter IFTA returns due April 30, 2020. The waiver applies through May 26, 2020. Penalties and interest will begin to occur May 27, 2020. IL DOR "Notice of Penalty and Interest Relief for IFTA Regarding COVID-19" (April 21, 2020).</p>
Other tax considerations (e.g., legislation, controversy)	<p>The Illinois House is next scheduled to be in session on November 17, 2020.</p>
Other links and resources	<p>The IL DOR has established a COVID-19 response webpage. The DCEO also has established a webpage listing various resources available to small, medium and large businesses.</p>

State response to COVID-19 50-state summary

Illinois – Chicago

Last updated on 11/12/20

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Personal income tax relief	No information at this time												
Sales, use or other transaction tax relief	<p>On June 1, 2020, the Chicago Department of Finance (CDOF) announced additional payment extensions for the following Chicago taxes: bottled water, ground transportation tax, checkout bag, amusement, hotel accommodation, restaurant and parking taxes. Initially, the City of Chicago extended the February, March, and April remittance for these taxes to June 1, 2020, and provided that additional interest would not accrue from March 17, 2020 through June 1, 2020, on late payments for periods July 2019 through January 2020. The CDOF is now extending tax payment due dates for the periods July 2019 through September 2020 for the aforementioned taxes as follows:</p> <table><tr><th>Tax payment period</th><th>Revised due date</th></tr><tr><td>July 2019 - February 2020</td><td>July 15, 2020</td></tr><tr><td>March and April 2020</td><td>August 17, 2020</td></tr><tr><td>May and June 2020</td><td>September 15, 2020</td></tr><tr><td>July and August 2020</td><td>October 15, 2020</td></tr><tr><td>September 2020</td><td>November 16, 2020</td></tr></table> <p>In addition. The CDOF extended the deadline for filing the 2020 annual tax returns from August 17, 2020 to October 15, 2020.</p> <p>See the CDOF's release on guidance on how to defer tax payments for the aforementioned taxes.</p> <p>Penalties and interest will not be imposed if the tax due is remitted by the extended deadline. City of Chicago, Office of the Mayor "Mayor Lightfoot Announces \$100 Million Relief Package for Chicago's Small Businesses Amid Covid-19 Outbreak" (March 19, 2020); Press Release "City of Chicago Defers Tax Payment Due Dates to June 1 For Business Community" (April 16, 2020); Chicago Dept. of Fin., "Taxpayer Relief due Covid-19 – Frequently Asked Questions" (last viewed April 29, 2020); CDOF, "Tax Due Dates Extended Due to COVID-19" (June 1, 2020).</p>	Tax payment period	Revised due date	July 2019 - February 2020	July 15, 2020	March and April 2020	August 17, 2020	May and June 2020	September 15, 2020	July and August 2020	October 15, 2020	September 2020	November 16, 2020
Tax payment period	Revised due date												
July 2019 - February 2020	July 15, 2020												
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July and August 2020	October 15, 2020												
September 2020	November 16, 2020												

State response to COVID-19

50-state summary

Property tax relief	No information at this time
Business income tax relief	No information at this time
Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	<p>The City of Chicago is establishing a \$100m Chicago Small Business Resiliency Fund, which will help to provide small businesses with emergency cash flow. Loan applications will be administered through our Community Development Financial Institution (CDFI) partners. Applications for the Chicago Small Business Resiliency Fund will begin to be accepted on March 31, 2020.</p> <p>The loan terms will follow the guidelines below:</p> <ul style="list-style-type: none"> ▶ Repayment term: low-interest loans for a term of up to five years. ▶ Loan amount: up to \$50,000 but sized based on revenues before the COVID-19 outbreak. ▶ Loan proceeds: proceeds are required to be used for working capital. At least 50% of proceeds should be applied toward payroll and commitment to retain the workforce at 50% of pre-COVID-19 levels. <p>To be eligible, businesses must meet the following requirements</p> <ul style="list-style-type: none"> ▶ Suffered more than 25% revenue decrease because of COVID-19 ▶ Employ fewer than 50 employees and have gross revenues of less than \$3m in 2019 ▶ Provide a City business address business license <p>No pre-existing tax liens or legal judgments</p> <p>On June 20, 2020, Mayor Lightfoot announced that applications are now being accepted for the Together Now Grant Fund, which will provide grants to small businesses and non-for-profits in Chicago that experienced economic distress and significant operational losses due to COVID-19. The application is open until June 29. Click here for additional information about the grant program.</p> <p>On November 5, 2020, Mayor Lightfoot announced that CARES Act funds will be used for a \$10 million hospitality grant program. The program is open to Chicago restaurants and bars that have been impacted by COVID-19. Additional information is available here.</p>

State response to COVID-19

50-state summary

Payroll and employment tax-related relief

On May 20, 2020, the Chicago City Council approved an [ordinance](#) that makes corrections to city's paid leave and minimum requirements by expanding the types of workers covered by those requirements. Under Chicago's [paid leave requirement](#), any covered employee who works at least 80 hours for an employer within any 120-day period is eligible to use accrued paid sick leave by the 180th calendar day following the commencement of employment, regardless of the number of employees the employer employs. When the city's ordinance was [amended](#) effective July 1, 2020, some groups were erroneously removed from being covered by the paid leave ordinance. The ordinance adopted on May 20, 2020, adds the following as covered employees:

- ▶ Outside salespersons
- ▶ Members of a religious corporation or organization
- ▶ Students at and employed by an accredited Illinois college or university
- ▶ Motor carriers regulated by the U.S. Secretary of Transportation or State of Illinois.

Employers must give employees notice of the paid leave requirements. Accordingly, the added covered employees above must receive notice effective July 1, 2020, with their first paycheck explaining that they are subject to the paid leave ordinance. See [Tax Alert 2020-1473](#).

State response to COVID-19

50-state summary

Other tax relief	<p>On June 1, 2020, the Chicago Department of Finance (CDOF) announced additional payment extensions for the following Chicago taxes: bottled water, ground transportation tax, checkout bag, amusement, hotel accommodation, restaurant and parking taxes. Initially, the City of Chicago extended the February, March, and April remittance for these taxes to June 1, 2020, and provided that additional interest would not accrue from March 17, 2020 through June 1, 2020, on late payments for periods July 2019 through January 2020. The CDOF is now extending tax payment due dates for the periods July 2019 through September 2020, for the aforementioned taxes as follows:</p> <table border="1"> <thead> <tr> <th>Tax payment period</th><th>Revised due date</th></tr> </thead> <tbody> <tr> <td>July 2019 - February 2020</td><td>July 15, 2020</td></tr> <tr> <td>March and April 2020</td><td>August 17, 2020</td></tr> <tr> <td>May and June 2020</td><td>September 15, 2020</td></tr> <tr> <td>July and August 2020</td><td>October 15, 2020</td></tr> <tr> <td>September 2020</td><td>November 16, 2020</td></tr> </tbody> </table> <p>In addition. The CDOF extended the deadline for filing the 2020 annual tax returns from August 17, 2020 to October 15, 2020.</p> <p>See the CDOF's release on guidance on how to defer tax payments for the aforementioned taxes.</p> <p>Penalties and interest will not be imposed if the tax due is remitted by the extended deadline. City of Chicago, Office of the Mayor "Mayor Lightfoot Announces \$100 Million Relief Package for Chicago's Small Businesses Amid Covid-19 Outbreak" (March 19, 2020); Press Release "City of Chicago Defers Tax Payment Due Dates to June 1 For Business Community" (April 16, 2020); Chicago Dept. of Fin., "Taxpayer Relief due Covid-19 – Frequently Asked Questions" (last viewed April 29, 2020); CDOF, "Tax Due Dates Extended Due to COVID-19" (June 1, 2020).</p>	Tax payment period	Revised due date	July 2019 - February 2020	July 15, 2020	March and April 2020	August 17, 2020	May and June 2020	September 15, 2020	July and August 2020	October 15, 2020	September 2020	November 16, 2020
Tax payment period	Revised due date												
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March and April 2020	August 17, 2020												
May and June 2020	September 15, 2020												
July and August 2020	October 15, 2020												
September 2020	November 16, 2020												
Other tax considerations (e.g., legislation, controversy)	<p>On May 19, 2020, the CDOF issued guidance on the taxability of COVID-19 related surcharges that some restaurants are collecting. Per the CDOF, any surcharge a customer is required to pay for food or beverages is considered taxable and should be included in the tax base upon which the restaurant tax is calculated. The CDOF noted that this surcharge is not a tax and should not be listed as such on any price list or invoice.</p>												
Other links and resources	<p>The City of Chicago has established a COVID-19 response webpage. In addition, the City of Chicago Department of Finance has established a news releases webpage for Tax Collection and Enforcement.</p>												

State response to COVID-19

50-state summary

Indiana

Last updated on 11/12/20

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Personal income tax relief	<p>The Indiana Department of Revenue (IN DOR) is extending certain individual income tax filing and payment deadlines to align with the federal extensions.</p> <p>The following returns and corresponding tax payments originally due by April 15, 2020, are now due July 15, 2020:</p> <ul style="list-style-type: none">▸ Individual income tax returns (forms IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40) and payments, including estimated payments <p>On May 11, 2020, the IN DOR announced that it extended the due date for individual estimated payment originally due June 15, 2020 are now due on or before July 15, 2020.</p> <p>Return filing and payment due dates for all other taxes remain unchanged. Nevertheless, taxpayers who need additional time to file, can request an extension.</p> <p>The IN DOR posted "Helping Hoosiers COVID-19 Relief Services" - a guide to return and payment due dates and other extensions, including an overview of the individual income tax return and payment/estimated payment extensions.</p>
Sales, use or other transaction tax relief	<p>Executive Order 20-05 provides that subject to IN DOR approval, a manufacturer's donation of medicine, medical supplies or other goods in furtherance of fighting the COVID-19 pandemic will not subject to use tax. Non-manufacturing groups or organizations making such donations will not incur a use tax obligation if sales tax had not been paid on such items. On April 6, 2020, the IN DOR announced that use tax will be waived on donated COVID-19 supplies; the announcement includes guidance on how to obtain the use tax waiver.</p> <p>IN DOR in an April 17, press release that the COVID-19 related filing and payment deadlines announced for income tax purposes, does not extend the filing deadlines for business taxes, including sales tax and food and beverage taxes, among other taxes. These taxes remain due on the standard due date.</p> <p>The IN DOR posted "Helping Hoosiers COVID-19 Relief Services" - a guide to return and payment due dates and other extensions. As noted in the guidance, the registered retail merchant certificate renewals that expired in March, April or May due to outstanding tax liabilities now expire June 30, 2020.</p>

State response to COVID-19

50-state summary

Property tax relief

In [Executive Order 20-05](#), Governor Holcomb said that property taxes remain due on May 11, 2020, but directed counties to waive penalties on late payments for a 60-day period. Waiver does not apply to payments held in escrow by financial institutions on behalf of property taxpayers.

In Executive Order 20-21, Governor Holcomb directed that for a 60-day period beginning on May 12, 2020, counties to waive penalties on special assessments and fees included on a county's property tax bill and collected as part of the property tax payments. The special assessments and fees the waiver applies to include "conservancy district assessments for exceptional benefits, ditch and drain assessments, solid waste management fees, and storm water assessment fees."

In [Executive Order 20-23](#), Governor Holcomb said that the following business personal property tax May 15, 2020 deadlines are suspended and extended to June 15, 2020

- ▶ submitting business personal property tax return
- ▶ submitting compliance statements

submitting property tax incentive applications.

State response to COVID-19

50-state summary

<p>Business income tax relief</p>	<p>The IN DOR is extending certain corporate income tax filing and payment deadlines to align with the federal extensions, with additional extensions announced May 11, 2020.</p> <p>The following returns and corresponding tax payments originally due by April 15, 2020, are now due July 15, 2020:</p> <ul style="list-style-type: none"> ▶ Corporate income tax returns (forms IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40) and payments, including estimated payments originally due by April 15 or April 20 <p>Corporate returns originally due on May 15, June 15, or July 15, 2020, are now due on August 17, 2020. This includes forms IT-20, IT-41, IT-65, IT20S, FIT-20, IT-6WTH and URT-1.</p> <p>In addition, the IN DOR extended the due date for making corporate estimated tax payments due April 20, May 20, or June 22, 2020, to July 15, 2020.</p> <p>The IN DOR announced that under certain circumstances in connection with COVID-19, it will not assert nexus or that the protections of P.L. 86-272 have been exceeded due to a temporary remote work assignment within the state. his relief applies only for the period that:</p> <ul style="list-style-type: none"> ▶ There is an official work-from-home order issued by an applicable federal, state or local government unit ▶ There is an order of a physician in connection with the COVID-19 outbreak or an actual diagnosis of COVID-19, plus 14 days to allow for return to normal work locations <p>The IN DOR cautions that if the employee remains in Indiana after the temporary remote work requirement has ended, nexus may be established for that employer. For more on this development, see Tax Alert 2020-0912.</p> <p>The IN DOR posted “Helping Hoosiers COVID-19 Relief Services” - a guide to return and payment due dates and other extensions, including an overview of the corporate income tax return and payment/estimated payment extensions.</p>
<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>SBA Disaster Loans for Small Business - Indiana has secured federal disaster assistance from the U.S. Small Business Administration to assist small businesses impacted by COVID-19. For more information, and to apply for loans from the U.S. Small Business Administration, visit SBA.gov/Disaster.</p> <p>The Small Business Restart Grant fund is accepting applications for eligible small businesses located in Indiana outside of Marion County through December 1, 2020, or until funding is exhausted (the deadline for small businesses in Marion County was November 1, 2020). Such businesses can apply for reimbursement of up to 80% of qualified business expenses incurred between March - November 2020. As of November 4, 2020, the maximum reimbursement amount per company is \$50,000, and reimbursements for expenses may be awarded up to \$10,000 or up to \$20,000 for each month in which the business shows a revenues loss of at least 30% or of at least 80%, respectively. Click here for more information on the program, including the program application.</p>

State response to COVID-19

50-state summary

Payroll and employment tax-related relief	<p>The Indiana Department of Workforce Development announced that employers unable to timely file their first quarter 2020 state unemployment insurance contribution and wage report and pay the corresponding payment have until May 31, 2020 to file and pay without interest and penalty. For more information on this development, see Tax Alert 2020-0834.</p> <p>IN DOR in an April 17, press release that the COVID-19 related filing and payment deadlines announced for income tax purposes, does not extend the filing deadlines for business taxes, including withholding income tax, among other taxes. These taxes remain due on the standard due date.</p>
Other tax relief	<p>Executive Order 20-09, automatically extending the expiration of any state agency-issued license, certification or permit that has expired or is set to expire during the public health emergency, to Friday, May 22, 2020.</p> <p>IN DOR in an April 17, press release that the COVID-19 related filing and payment deadlines announced for income tax purposes, does not extend the filing deadlines for business taxes, including county innkeeper's and heavy equipment rental excise tax, among other taxes. These taxes remain due on the standard due date.</p>

State response to COVID-19

50-state summary

Other tax considerations (e.g., legislation, controversy)

On May 11, 2020, the IN DOR [announced](#) that it extended the deadline for filing income tax refund claims set to expire between April 1, and July 14, 2020, to July 15, 2020. This includes refunds of withholding or estimated tax paid in 2016.

The IN DOR posted [“Helping Hoosiers COVID-19 Relief Services”](#) - a guide to return and payment due dates and other extensions. The guide includes sections on “filing a claim of refund”, “debt collection relief”, “audit & legal protest relief”, “hardship & offer-in-comprise (OIC) Support”, and “motor carrier services extensions”.

On July 30, 2020, the IN DOR announced its [“Back on Track”](#) plan, under which it is restarting certain billing and collection actions.

Actions returning in July

- ▶ Sending notices of outstanding tax liabilities for corporate, individual and special taxes
- ▶ Issuing proposed business and special tax assessments for returns due January - March 2020, but not filed
- ▶ Billing aeronautics/aircraft and motor carrier oversize/overweight customers with outstanding tax liabilities and penalties
- ▶ Resuming collection efforts by county sheriffs for tax liabilities in the tax warrant stage
- ▶ Sending bills to employers that did not file WH-3 (withholding) forms that were due January 31, 2020
- ▶ Returning to the 60-day period allowed to submit a legal protest
- ▶ Returning to the 30-day period allowed to request a protest rehearing

Actions returning in August

- ▶ Time frame for submitting an Offer in Compromise returns to normal
- ▶ Issuing notice of proposed assessments for business and special taxes for returns due in April - May 2020, but not filed

Actions returning in September

- ▶ Issuing bills to individuals with tax liabilities associated with their 2019 tax returns
- ▶ Issuing notice proposed assessments for special taxes for returns due in June 2020, but not filed
- ▶ Issuing notices and bills to business taxpayers for taxes due before March 2020
- ▶ Resuming processing of expired or expiring Registered Retail Merchant Certificates (businesses will have to pay tax owed in order for the certificate to remain active)

Actions returning in October

- ▶ Issuing bills to individuals with discrepancies between their federal and state returns
- ▶ Issuing notice of proposed assessments for special taxes for returns due in July 2020, but not filed
- ▶ Issuing reminder notices to businesses that did not file expected tax returns

State response to COVID-19
50-state summary

	<ul style="list-style-type: none">▶ Restarting involuntary collections actions, including levies for selected cases <p>The Indiana General Assembly adjourned sine die on March 11, 2020.</p> <p>The IN DOR is open by appointment only.</p>
Other links and resources	<p>The Indiana Economic Development Corporation has established a COVID-19 response webpage, as has the IN DOR. The IN DOR posted “Helping Hoosiers COVID-19 Relief Services” - a guide to return and payment due dates and other extensions.</p>

State response to COVID-19

50-state summary

Iowa

Last updated on 12/17/20

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Personal income tax relief

Per [Order 2020-01](#), the Iowa Department of Revenue (IA DOR) is [extending](#) to July 31, 2020, the filing and payment deadlines for income, franchise, and money and credits taxes that are due on or after March 19, 2020, and before July 31, 2020. The extension applies to the following:

- ▶ 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

This extension applies to previously extended tax returns that have an extended due date on or after March 19, 2020 but before July 31, 2020. Caution, however, that this automatic extension only extends the time to file a return, not pay the tax. Thus, if the tax was due prior to March 19, 2020, interest may accrue on the unpaid tax balance. The waiver only applies to interest that accrues between March 19, 2020 and July 31, 2020.

The extension does not apply to estimated tax payments. The IA DOR, however, [announced](#) conditional penalty relief for taxpayers required to make individual income tax estimated payments of for a tax year beginning during the 2020 calendar year with installment due dates on or after April 30, 2020 and before July 31, 2020. See [Order 2020-03](#) for specifics.

In [COVID-19 FAQs- Income Tax](#), the IA DOR explained that Iowa individual income tax filing and withholding requirements have not be changed as a result of an individual temporary telecommuting from Iowa or another state due to the COVID-19 pandemic. The IA DOR noted that nonresident individuals who normally work in Iowa but are temporarily telecommuting in another state, or who normally work outside Iowa but are temporarily telecommuting in Iowa, may need to adjust their income apportioned to Iowa. See [Tax Alert 2020-1427](#) for additional information.

On June 2, 2020, the IA DOR [said](#) that the state does not conform to federal changes made by the CARES Act **to the extent they apply to any tax year beginning before January 1, 2020**. Additional guidance on the state's nonconformity, including a detailed description of the provisions and how to report differences on the Iowa tax return, are forthcoming. Iowa generally conforms to the provisions of the CARES Act to the extent they affect Iowa income taxes for tax years beginning on or after January 1, 2020.

On September 22, 2020, the IA DOR [announced](#) that it is **not** following the IRS's extension until December 15, 2020, of certain tax-filing and tax-payment deadlines falling between August 10, 2020 and December 15, 2020.

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Sales, use or other transaction tax relief	<p>No. Filing and payment due date for sales and use tax remain as normal. But taxpayers can apply for a sales tax filing and payment deferral for sales tax due during the period beginning March 24 through April 30. The first round of “Iowa Small Business Relief Tax Deferral Program” stopped accepting applications on April 30. The first round of deferrals provided an additional 60 days from the original due date to file the return or pay the tax as well as a waiver of penalties and interest. The IA DOR will contact qualifying applicants to discuss further. See IA DOR “Iowa Small Business Relief Tax Deferral Program still accepting applications” (April 8, 2020). See also, Tax Alert 2020-0951.</p> <p>On May 6, 2020, the IA DOR announced a second round of deferrals that will be available for tax periods beginning May 1, 2020 through June 30, 2020. Unlike the first round of deferrals, the second round of deferrals only defers payments and only defers the payments for a 30-day period. Further, under the second round of deferrals sales/use tax returns must be timely filed on or before the due date. A taxpayer will be disqualified from the program if they fail to timely file the return. Such failure also will result in the application of late payment and late filing penalties. IA DOR “Iowa Small Business Relief Tax Deferral Program continues with second round” (May 6, 2020)</p> <p>Taxpayers not granted relief through the application process described above may be qualified for relief from penalty (but not interest) if they meet one of the reasons described in Iowa Code Section 421.27. Requests for a penalty waiver are made on the IA DOR’s Penalty Waiver Request, 78-629.</p> <p>On August 27, 2020, Governor Reynolds announced a limited extension of the due date for the payment of sales tax that falls on or after August 27, 2020, but before October 1, 2020 to October 31, 2020, for a bar or alcohol establishment in Black Hawk, Dallas, Johnson, Linn, Polk, or Story County ordered to close to the general public under the governor’s August 27, 2020 proclamation. Penalties and interest will begin to accrue November 1, 2020.</p>
Property tax relief	<p>The Governor has issued a proclamation that waives penalty and interest that would have accrued if a taxpayer did not pay property tax by April 1, 2020. In a May 26 proclamation, the Governor extended this waiver for the duration of the proclamation (expired June 25, 2020) and any future extension of this waiver, and again in a June 25 proclamation extended this waiver for the duration of the proclamation (expired July 25, 2020). In a July 24 proclamation the Governor again extended this waiver through July 31, 2020.</p> <p>In the May 26, proclamation, the Governor also suspended tax sales for any parcel for which taxes are delinquent (this proclamation expired June 25, 2020). In a June 25, proclamation, the Governor extended this waiver for the duration of the proclamation (expired July 25, 2020) and again in a July 24 proclamation, extended the suspension through July 31, 2020.</p>

State response to COVID-19

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Business income tax relief

IA DOR is [extending](#) to July 31, 2020, the filing and payment deadlines for income, franchise, and money's and credits taxes that are due on or after March 19, 2020, and before July 31, 2020. The extension applies to the following:

- ▶ 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 Money's and Credits Tax Confidential Report

This extension applies to previously extended tax returns that have an extended due date on or after March 19, 2020, but before July 31, 2020. Caution, however, that this automatic extension only extends the time to file a return, not pay the tax. Thus, if the tax was due prior to March 19, 2020, interest may accrue on the unpaid tax balance. The waiver only applies to interest that accrues between March 19, 2020 and July 31, 2020.

The extension does not apply to estimated tax payments. The IA DOR, however, [announced](#) conditional penalty relief for taxpayers required to make corporate or franchise tax estimated payments of for a tax year beginning during the 2020 calendar year with installment due dates on or after April 30, 2020 and before July 31, 2020. See [Order 2020-03](#) for specifics. See the IA DOR's [COVID-19 FAQs](#)- Estimated (Income Tax) Payments for additional information, including examples.

In [COVID-19 FAQs](#)- Income Tax, the IA DOR announced nexus relief for an out-of-state company as a result of an employee temporarily telecommuting from Iowa solely as a result of states of emergency declared in response to the COVID-19 pandemic. Specifically, the IA DOR will not consider the presence of such employee(s), by itself, sufficient business activity within the state to establish Iowa corporate income tax nexus or sufficient, by itself, to cause a corporation to lose P.L. 86-272 protection. This relief will be in place while Iowa's state of emergency in response to COVID-19, or similar emergency declared in the state where the employee normally worked prior to COVID-19, remains in effect.

On June 29, 2020, Iowa Governor Kim Reynolds signed [HF 2641](#), containing Iowa tax law changes, decoupling from IRC § 163(j)'s limitation on business interest expense (BIE) deductions for tax years beginning on or after January 1, 2020. Because Iowa's tax law conformed to IRC § 163(j)'s limitation on BIE deductions for 2019 tax years, the IA DOR issued [guidance](#) in June 2020, stating that Iowa does not conform to the increase in the deduction limitation from 30% to 50%, as enacted under the CARES Act. Iowa's tax statute states that its definition of the IRC shall not be construed to include any amendment to the IRC enacted after its existing conformity date (i.e., March 24, 2018, for tax years beginning on or after January 1, 2019), including any amendment with retroactive applicability or effectiveness. (The CARES Act was enacted on March 27, 2020, and thus is not included within the current conformity period for that year.)

In recently updated FAQs, the IA DOR stated that a PPP loan that is forgiven and excluded from federal gross income under Section 1106 of the CARES Act in a tax year beginning on or after January 1, 2020, also

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qualifies for exclusion from income for Iowa tax purposes. Because Iowa conformed to the IRC as of March 24, 2018, before 2020, no exclusion existed for PPP loans forgiven in a tax year that began before January 1, 2020. HF 2641 corrected this by stating that, notwithstanding any other provision of Iowa law to the contrary, Iowa will conform to the exclusion from gross income of a forgiven PPP loan under Section 1106 of the CARES Act for any tax year beginning on or after January 1, 2019, and ending after March 27, 2020. Accordingly, taxpayers with fiscal years that began in 2019, that receive PPP loans during 2020 would have forgiven loans for that fiscal year excluded from Iowa tax. (See [Tax Alert 2020-1723](#).)

On June 2, 2020, the IA DOR [said](#) that the state does not conform to federal changes made by the CARES Act **to the extent they apply to any tax year beginning before January 1, 2020**. Iowa does not conform to the following retroactive provisions of the CARES Act:

- ▶ Excess business loss limitation under IRC §461(l), which was suspended by the CARES Act for tax years 2018 through 2020. Iowa does not conform to this limitation for tax year 2018, and as such the CARES Act suspension of this provision should have no effect the 2018 Iowa income tax returns. For 2019, the limitation applies for Iowa purposes even though it does not apply for federal purposes.
- ▶ Modifications to the depreciation of qualified improvement property (QIP) under the CARES Act, which allows QIP placed in service after December 31, 2017, to be classified as 15-year MACRS property for federal depreciation purposes and assigned a 20-year class life for ADS purposes. Iowa does not conform to this treatment for tax years 2016 through 2019; instead, QIP placed in services during those years is treated as 39-year property. The IA DOR noted that bonus depreciation under IRC §168(k) is not allowed for any tax year.

Additional guidance on the state's nonconformity, including a detailed description of the provisions and how to report differences on the Iowa tax return, are forthcoming. Iowa generally conforms to the provisions of the CARES Act to the extent they affect Iowa income taxes for tax years beginning on or after January 1, 2020.

The IA DOR has provided additional [guidance](#) on the state's nonconformity to CARES Act provisions for tax years 2018 and 2019, as well a discussion of certain other provisions and their impact on Iowa income tax for years beginning on or after January 1, 2020. The guidance addresses CARES Act provisions related to the PPP, NOLs, modification of limitation on losses for taxpayers other than corporations under IRC §461(l), modifications to IRC §163(j), technical correction to QIP.

On September 22, 2020, the IA DOR [announced](#) that it is **not** following the IRS's extension until December 15, 2020, of certain tax-filing and tax-payment deadlines falling between August 10, 2020 and December 15, 2020.

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Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs

Iowa has launched the [Small Business Relief Grant Program and Tax Deferral](#), administered by IEDA, to provide financial assistance to small businesses economically impacted by the COVID-19 pandemic. The program provides funds to assist eligible businesses in maintaining operations or reopening business following the COVID-19 pandemic. Eligible businesses: (1) Must be experiencing disruption due to COVID-19 pandemic; and (2) Must have between 2-25 employees prior to March 17, 2020; and must have a physical location in Iowa. The program offers grants ranging from \$5,000 to \$25,000, in addition to offering a deferral of sales and use or withholding taxes due and waiver of penalty and interest to eligible businesses. On August 3, 2020, the governor announced that the program has been extended to provide short-term relief to nonprofit organizations that have reduced revenue as a result of the COVID-19 pandemic. Click [here](#) for more.

Community Development Block Grant, this particular CDBG grant fund is to support infectious disease response. It addresses health professionals that work within communities and can assist in identifying the infectious disease response necessary to support citizens. Eligible activities include: (1) Job training to expand the pool of health care workers, (2) Provide additional testing, diagnosis or other services at a fixed or mobile location, (3) Provide additional equipment, supplies and materials necessary to carry-out public service, (4) Create an expanded meal delivery service for quarantined individuals. There is \$2,400,000 in grant funds available and there are no match funds required.

The Community Foundation of Greater Des Moines activated their disaster recovery fund in response to the COVID-19 outbreak. The program provides grants focused on reducing the economic and health impacts on vulnerable populations prior to and following a disaster as well as long-term needs that may emerge. Grants awarded will supplement, not replace, resources including government support and relief efforts in cases of local disaster. Grant for the RDF may be awarded on a rolling basis as the Committee continues to assess the evolution of the disaster and community needs. Grants will be provided to community-based organizations/service providers active in current response and/or preparation in the areas of economic and health impacts of vulnerable populations. Lastly, there is a nationwide program for small businesses that provides disaster loan assistance. Working capital loans are provided to help small business, small agricultural cooperatives, small businesses engaged in aquaculture and most private, non-profit organizations of all sizes to meet their ordinary and necessary financial obligations that cannot be met as a direct result of the disaster. The law limits the loans to \$2,000,000 for alleviating economic injury caused by the disaster. The law authorizes loan terms up to a maximum of 30 years. The Small Business Administration will determine appropriate installment payment based on the financial condition of each borrower, which in turn will determine the loan term.

A summary of COVID-19 funding programs is available [here](#).

On November 5, 2020, Governor Reynolds announced a COVID-19 movie theater relief program, which will provide up to \$10,000 per screen to the 150 movie theatres in the state. Click [here](#) for more information.

State response to COVID-19

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Payroll and employment tax-related relief

The IA DOR is [extending](#) the income tax withholding deposit due date for the period ending March 15, 2020 to April 10, 2020 (from March 25, 2020). The extension applies to Iowa residents or other taxpayers doing business in the state who remit income tax withholding on a semi-monthly basis. Late filing and underpayment penalties will not be imposed for qualifying taxpayers that comply with the new deadlines. (See [Tax Alert 2020-0629](#).)

In [COVID-19 FAQs- Income Tax](#), the IA DOR explained that Iowa individual income tax filing and withholding requirements have not been changed as a result of an individual temporarily telecommuting from Iowa or another state due to the COVID-19 pandemic. The IA DOR noted that nonresident individuals who normally work in Iowa but are temporarily telecommuting in another state, or who normally work outside Iowa but are temporarily telecommuting in Iowa, may need to adjust their income apportioned to Iowa. See [Tax Alert 2020-1427](#) for additional information.

The IA DOR issued a [reminder](#) that businesses impacted by COVID-19 can still apply for a deferral on making withholding tax payments under the Small Business Relief Program. Under the relief program, for withholding tax filing due during the period beginning March 20, 2020, through the close of business on April 30, 2020, businesses can get an extension of an additional 60 days from the original due date to file the return or pay the tax. For additional information on this development, see [Tax Alert 2020-0951](#).

On May 6, 2020, the IA DOR announced a second round of deferrals that will be available for tax periods beginning May 1, 2020 through June 30, 2020. Unlike the first round of deferrals, the second round of deferrals only defers payments and only defers the payments for a 30-day period. Further, under the second round of deferrals withholding tax returns must be timely filed on or before the due date. A taxpayer will be disqualified from the program if they fail to timely file the return. Such failure also will result in the application of late payment and late filing penalties. IA DOR ["Iowa Small Business Relief Tax Deferral Program continues with second round"](#) (May 6, 2020) The IA DOR also is [extending](#) the March 15, 2020 deposit due date for employers that remit income tax withholding on a semi-monthly basis is extended to April 10, 2020 for employers that were unable to make the deposit due to COVID-19. No late filing or underpayment penalties or interest will be charged if the deposit is made by the extended deadline. See also [Tax Alert 2020-1255](#).

Iowa Governor Kim Reynolds also [announced](#) that the due date for submitting state unemployment insurance (SUI) tax payments for the 2020 first quarter (normally April 30, 2020) will be delayed until the end of 2020 second quarter, and are now due July 31, 2020. The tax payment extension applies only to employers with 50 or fewer employees. Employers must notify the Iowa Workforce Development (IWD) of their intent to delay payment by April 24, 2020, at 4:30 p.m. (CDT). In addition, to qualify for the SUI tax payment extension, the employer must be current on all quarterly tax payments before the first quarter of 2020 regardless of whether or not it is seeking an extension of the 2020 first quarterly tax payment. For additional information on this development see [Tax Alert 2020-0731](#).

On July 2, 2020, Governor Reynolds [announced](#) that she is allocating \$490 million of the \$1.25 billion of federal funds the state received under the CARES Act toward the state's UI trust fund. This transfer of

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	<p>funds will help to continue to pay UI benefits while also helping to avert an increase in employer UI tax rates in 2021, due to the rise in claims in connection with COVID-19. The governor states that the \$490 million deposit will allow the state to remain at Tax Table 7 for 2021, unchanged from 2019 and 2020. Under Tax Table 7, the range of employer UI rates is from 0.0% to 7.5%, the second lowest allowed by law. The move is expected to save Iowa employers more than \$400 million in UI taxes. (See Tax Alert 2020-1754.)</p> <p>The IA DOR said that it will accept a tax return preparer's electronically created signature on an Iowa withholding tax return in lieu of a wet signature, provided that the IRS would accept the signature of a federal withholding tax return.</p> <p>Iowa employers are now required to provide employees with notification of the availability of unemployment insurance (UI) benefits at the time of separation from employment or reduction in hours. The Iowa Workforce Development Department provides a standard notice for employers to use to meet this requirement. To be eligible for federal grants under the Families First Coronavirus Response Act (FFCRA), state workforce agencies must have a provision requiring that employers notify employees at the time of layoff or reduced work of the availability of UI benefits. (See Tax Alert 2020-2126)</p> <p>On August 27, 2020, Governor Reynolds announced a limited extension of the due date for the payment of individual income tax withholding that falls on or after August 27, 2020 but before October 1, 2020 to October 31, 2020, for a bar or alcohol establishment in Black Hawk, Dallas, Johnson, Linn, Polk, or Story County ordered to close to the general public under the governor's August 27, 2020 proclamation. Penalties and interest will begin to accrue November 1, 2020.</p>
Other tax relief	No information at this time
Other tax considerations (e.g., legislation, controversy)	<p>In COVID-19 FAQs - Income Tax, the IA DOR makes clear that the income tax filing and payment extensions do not affect the deadlines for filing amended returns or filing a refund claim for previous income tax years. Under Iowa law, refund/credit claims must be filed within the later of (1) three years of the date the return became due, or (2) within one year of the date the tax was paid.</p> <p>Order 2020-02 authorizes the Board of Review in each city and county to remain in session until June 15, 2020, and it extends the period for filing a protest with the Board to include the period from May 25, 2020 to June 5, 2020.</p> <p>The IA DOR announced the following forms no longer require a notary public: Refund Claim Affidavit – 70-057; Iowa Contractor's Statement – 35-002; and Iowa Cigarette Refund Affidavit – 70-039.</p> <p>Rule 701-8.2(17A,421) is amended to expand the options for signatures on paper filings to include copies and facsimiles of signatures. This amendment was adopted on an emergency basis on November 10, 2020.</p>
Other links and resources	The IA DOR has established a COVID-19 response webpage , as has the IEDA .

State response to COVID-19

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Kansas

Last updated on 12/17/20

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Personal income tax relief	<p>Executive Order No. 20-13, signed by Governor Laura Kelly on March 23, 2020, extends the filing and payment deadlines for the 2019 Kansas individual income tax to July 15, 2020. Penalties and interest will not be imposed if the amount due is paid on or before July 15, 2020. This extension applies to such 2019 fiscal year returns due between April 15, 2020 and July 15, 2020. Estimated tax payments are still due April 15, 2020. Kansas Department of Revenue (KS DOR). Order of the Governor "Order Extending Deadline for Filing and Payment of Corporate, Income, Fiduciary, and Privilege Taxes" (March 23, 2020). Executive Order No. 20-64 (September 10, 2020) extends this relief through January 26, 2021, until the statewide State of Disaster Emergency related to COVID-19 expires, or until it is rescinded, whichever is earlier (rescinds and replaces Executive Order No. 20-37; Executive Order No. 20-28).</p> <p>The executive order does not change laws, regulations, or rules regarding estimated tax payments due April 15, 2020.</p> <p>Per KS DOR Notice 20-02, any applicable penalty and interest will be waived for taxpayers whose first quarter 2020 estimated tax payments are made after April 15, but on or before July 15.</p> <p>The KS DOR announced in its withholding FAQs that penalties will be waived for employer under-withholding and underpayment of individual estimated tax for employees required to work remotely due to COVID-19. These penalty waivers apply for the period in 2020 that Governor Kelly's disaster emergency order remained in effect. See Tax Alert 2020-2827.</p>
Sales, use or other transaction tax relief	No information at this time
Property tax relief	No information at this time

State response to COVID-19

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<p>Business income tax relief</p>	<p>The KS DOR is extending various business tax filing and payment deadlines to July 15, 2020. The filing extension includes:</p> <ul style="list-style-type: none"> ▸ Corporate income tax ▸ Fiduciary income tax ▸ Business privilege tax <p>Penalties and interest will not be imposed if the amount due is paid on or before July 15, 2020. This extension applies to such 2019 fiscal year returns due between April 15, 2020 and July 15, 2020. Estimated tax payments are still due April 15, 2020. KS DOR Order of the Governor “Order Extending Deadline for Filing and Payment of Corporate, Income, Fiduciary, and Privilege Taxes” (March 23, 2020). Executive Order No. 20-64 (September 10, 2020) extends this relief through January 26, 2021, until the statewide State of Disaster Emergency related to COVID-19 expires, or until it is rescinded, whichever is earlier (rescinds and replaces Executive Order No. 20-37; Executive Order No. 20-28).</p> <p>Per KS DOR Notice 20-02, any applicable penalty and interest will be waived for taxpayers whose first quarter 2020 estimated tax payments are made after April 15, but on or before July 15.</p>
<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>Community Development Block Grants: The KS Department of Commerce (DOC) streamlined the normal 30-day process so that communities can issue working capital loans in “as little as two days”. The DOC will provide environmental certificates within 24 hours, and the public notice period has been shortened from 30 days to 24 hours. \$6.3 million in funds currently reside with 36 Kansas communities.</p> <p>Hospitality Industry Relief Emergency Fund: The KS DOC established the Hospitality Industry Relief Emergency (HIRE) Fund to provide bridge loans for Kansas’ hospitality sector during the COVID-19 crisis. The HRE fund has allocated \$5 million for a round of bridge loans to hospitality businesses. Eligible businesses in Kansas will be able to apply for a one-time loan of up to \$20,000 at 0% interest for a period of 36 months. There will be no principal or interest payments for the first four months. As of March 30, 2020, the KS DOC announced that the HRE fund is closed and all available funds available through the HRE fund have been allocated.</p> <p>Strengthening People and Revitalizing Kansas (SPARK): On July 30, 2020, the Senate Finance Council approved \$254 million in funds for public health, education, and economic development proposals. On August 18, 2020, Governor Kelly encouraged KS businesses to apply for the more than \$130 million in relief funding for economic development and connectivity in the state with applications open August 19, 2020. Grant and application information is available on the KS DOC Economic Development & Connectivity Coronavirus Relief webpage.</p> <p>On November 20, 2020, the Senate Finance Council approved the Kansas Office of Recovery recommendations to allocate \$20 million to hard-hit businesses and \$18.5 million for public health response efforts.</p>

State response to COVID-19

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Payroll and employment tax-related relief	<p>HB 2016, enacted June 9, 2020, provides that contributory employers will not be charged for unemployment insurance benefits attributable to COVID-19. The annual <i>Notice of Benefit Charges</i>, usually issued each August, will be delayed. The bill also waives work-search requirements and the one-week waiting period. See Tax Alert 2020-2087. Executive Order No. 20-64 extends the relief from the waiting week and work search requirements through January 26, 2021, until the statewide State of Disaster Emergency related to COVID-19 expires, or until it is rescinded, whichever is earlier (rescinds and replaces Executive Order 20-50).</p> <p>The KS DOR announced in its withholding FAQs that penalties will be waived for employer under-withholding and underpayment of individual estimated tax for employees required to work remotely due to COVID-19. These penalty waivers apply for the period in 2020 that Governor Kelly's disaster emergency order remained in effect. See Tax Alert 2020-2827.</p>
Other tax relief	<p>Executive Order No. 20-09 provides for conditional and temporary relief from certain Kansas motor carrier rules and regulations in response to the COVID-19 pandemic. As part of this relief, registration and fuel tax permits as enforced by the KS DOR are temporarily suspended for motor carriers and persons operating commercial vehicles actively participating in COVID-19 relief or restoration efforts. KS DOR Order of the Governor "Temporary Relief from Certain Motor Carrier Rules and Regulations" (March 20, 2020). Executive Order 20-22, Executive Order 20-28, Executive Order 20-33, Executive Order 20-44, and Executive Order 20-45 extend this relief.</p>
Other tax considerations (e.g., legislation, controversy)	<p>New law (SB 102, enacted March 19, 2020) authorizes the Chief Justice of the Kansas Supreme Court to extend statutory deadlines or time limitations on court proceedings.</p> <p>The Kansas House and Senate legislative session is adjourned until January 11, 2021. The Kansas Governor's Council on Tax Reform has been extended.</p> <p>Kansas Department of Revenue offices are open by appointment only.</p>
Other links and resources	<p>The KS DOR press release webpage for the latest developments and responses regarding COVID-19. The KS DOC established a COVID-19 response webpage.</p>

State response to COVID-19

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Kentucky

Last updated on 7/22/20

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Personal income tax relief	<p>On March 20, 2020, Governor Andy Beshear ordered Kentucky's income tax filing deadlines be extended from April 15, 2020 to July 15, 2020. Following this order, the Kentucky Department of Revenue (KY DOR) issued guidance saying it would "will adopt most of the [COVID-19] income tax relief described in recent [IRS] Notice 2020-18" and extend the filing and payment due date to July 15, 2020. The KY DOR said it would waive late filing and payment penalties but that it could not waive interest under state law. This guidance has been pulled in light of the enactment of SB 150.</p> <p>Kentucky Laws 2020, SB 150 (enacted March 30, 2020), directs the KY DOR to adhere to any federal declarations or changes in tax filing and payment requirements and provide comparable tax filing and payment requirements under Kentucky law, including filing and payment extensions, without imposition of penalty or interest. The KY DOR on April 17, 2020 issued revised guidance, explaining that Kentucky tax return filings and tax payments currently due on or after April 15, 2020 and before July 15, 2020, are now due July 15, 2020. This relief applies to individuals, limited liability, fiduciary and pass-through filers. Penalties, fees and interest corresponding to these Kentucky taxes will accrue beginning July 16, 2020.</p> <p>The return due date for taxpayers that filed automatic return filing extensions for returns that were due on:</p> <ul style="list-style-type: none">▶ April 15, 2020, but now due July 15, 2020, is October 15, 2020▶ May 15, 2020, but now due May 15, 2020, is November 15, 2020 <p>June 15, 2020 but now due June 15, 2020, is December 15</p>
Sales, use or other transaction tax relief	The KY DOR is encouraging businesses to submit electronically filings and payments of sales tax.
Property tax relief	The KY DOR announced that the filing deadline for the Kentucky Business Personal Property tax return (form 62A500) has been extended to July 15, 2020.

State response to COVID-19

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Business income tax relief

Following Governor Andy Beshear ordered that Kentucky's income tax filing deadlines be extended from April 15, 2020 to July 15, 2020, the KY DOR issued guidance saying it would "will adopt most of the [COVID-19] income tax relief described in recent [IRS] Notice 2020-18" and extend the filing and payment due date to July 15, 2020. The KY DOR said it would waive late filing and payment penalties but that it could not waive interest under state law. This guidance has been pulled in light of the enactment of SB 150.

[SB 150](#) (enacted March 30, 2020), directs the KY DOR to adhere to any federal declarations or changes in tax filing and payment requirements and provide comparable tax filing and payment requirements under Kentucky law, including filing and payment extensions, without imposition of penalty or interest. The KY DOR on April 17, 2020 [issued](#) revised guidance, explaining that Kentucky tax return filings and tax payments currently due on or after April 15, 2020 and before July 15, 2020, are now due July 15, 2020. This relief applies to corporations, limited liability, fiduciary and pass-through filers. Penalties, fees and interest corresponding to these Kentucky taxes will accrue beginning July 16, 2020.

The return due date for taxpayers that filed automatic return filing extensions for returns that were due on

- ▶ April 15, 2020 but now due July 15, 2020, is October 15, 2020, while the extension due date for C corporations is November 15, 2020.
- ▶ May 15, 2020 but now due July 15, 2020, is November 15, 2020, while the extension due date for C corporations is December 15, 2020.

June 15, 2020 but now due July 15, 2020, is December 15, 2020, while the extension due date for C corporations is January 15, 2021.

In [COVID-19 Relief FAQs](#) the KY DOR in response to the question of whether the presence of an employee working in Kentucky due to COVID-19 related restriction will create nexus for Kentucky income tax purposes, the KY DOR said that it "will continue reviewing Kentucky state income tax nexus determinations on a case-by-case basis."

In the FAQs, the KY DOR also responds to questions regarding the state's conformity to various changes made by the CARES Act. Such responses include the following:

- ▶ In regard to CARES Act changes to NOLs, Kentucky does not recognize the five-year NOL carryback or the or the suspension of the 80% limitation on utilization of NOLs.
- ▶ Kentucky does not conform to the CARES Act increase to the net business interest expense limitation under IRC §163(j) or the relaxation of the IRC §461(l) excess loss limitation rules for noncorporate taxpayers.
- ▶ Kentucky will follow the federal income tax treatment of a forgiving PPP loan under section 1106 of the CARES Act; thus, the amount excluded from gross income for federal income tax purposes also is excluded for Kentucky income tax purposes. Further, Kentucky follows the provisions of IRC Notice 2020-32. Accordingly, certain otherwise deductible business expenses incurred by a business related to the PPP "are not deductible on a Kentucky return because the expenses are now allocable to tax-exempt income."

State response to COVID-19

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Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Kentucky Small Business Association disaster certification- Small businesses in Kentucky that have been harmed by COVID-19 are eligible to apply for low-interest SBA Economic Injury Disaster Loans.
Payroll and employment tax-related relief	<p>SB 150 (enacted March 30, 2020), amends state unemployment insurance (SUI) law to require that the tax rates of employers of 100 or fewer employees not be impacted as a result of layoffs caused by restrictions imposed by the governor's executive orders during the COVID-19 state of emergency.</p> <p>SB 150 also allows the governor to delay the due date for employer quarterly unemployment insurance (UI) contributions without any penalties or interest being imposed on an employer. As of April 22, 2020, the governor and the Kentucky Office of Unemployment Insurance had not yet issued guidance regarding this provision's effect on the first quarter 2020 UI return and contributions.</p> <p>For additional information see Tax Alert 2020-1152.</p> <p>In COVID-19 Relief FAQs the KY DOR explained that the requirements for Kentucky income tax withholding remain unchanged by restrictions related to the COVID-19 emergency. Thus, for employers employing Kentucky residents and/or nonresidents who work in a state with a reciprocal agreement with Kentucky, will not have to change their current withholding practices during the period these employees are working from home. Additionally, such employees' Kentucky state income tax obligations remain unchanged by the COVID-19 restrictions. (See Tax Alert 2020-1826.)</p>
Other tax relief	The KY DOR at the direction of the governor has “suspended all enforced collection action.” Click here for more.
Other tax considerations (e.g., legislation, controversy)	<p>The Kentucky legislature adjourned Sine Die on April 15, 2020</p> <p>In COVID-19 Relief FAQs the KY DOR in response to the question of whether the filing and payment date change to July 15, 2020, will impact the statutory time period for claiming a refund or the time in which the KY DOR has to audit a return, explained that if the statutory period for claiming a refund expired on or after April 1, 2020 and before July 15, 2020, the period for claiming the refund is postponed until July 15, 2020. Likewise, if the audit/additional assessment period for the KY DOR expires on or after April 6, 2020, and before July 15, 2020, the KY DOR will have an additional 30 days after the expiration date to audit and assess additional tax. For returns due July 15, 2020, the statutory period for claiming a refund begins on July 15, 2020. This includes a refund claim on a return filed before that date. Thus, the four-year statute of limitations period begins July 15, 2020, and ends July 15, 2024, with the six-year limitation period ending July 15, 2026.</p> <p>In response to the question regarding the accrual of interest on a refund claim based on a timely filed annual return, the KY DOR said for calendar year, and fiscal year taxpayers whose annual return is due on and after April 1, 2020, and before July 15, 2020, interest on overpayments begins to accrue 90 days after July 15, 2020.</p>
Other links and resources	The KY DOR has established a COVID-19 response web page .

State response to COVID-19 50-state summary

Louisiana

Last updated on 11/19/20

State response to COVID-19

50-state summary

Personal income tax relief

The Louisiana Department Revenue (LA DOR) is automatically extending the individual tax filing and payment deadlines from May 15, 2020, to July 15, 2020, the Partnerships filing and payment deadlines from April 15, 2020 (IT-565) and May 15, 2020 (R-6922) to July 15, 2020, and the Fiduciary filing and payment deadline from May 15, 2020 (IT-541), to July 15, 2020. [Revenue Information Bulletin No. 20-009](#) (March 23, 2020). The LA DOR will waive any penalties and interest if these returns and payment of tax due is submitted to the LA DOR by July 15, 2020. Due to network issues on July 15, the DOR [provided](#) administrative extensions to July 17, 2020 for tax returns and payments due July 15, 2020.

An automatic 60-day filing and payment extension is granted for a fiscal year filer with an income tax return and payment due date between March 1, 2020, and May 30, 2020. (The extension is 60 days from the original due date.) [Revenue Information Bulletin No. 20-009](#) (March 23, 2020).

If needed, such taxpayers can request an additional extension to file their return. The extension period will run from July 16, 2020, to the general extension date of November 15, 2020. Penalties and interest will begin to accrue on any unpaid tax from July 16, 2020. [Revenue Information Bulletin No. 20-009](#) (March 23, 2020).

The LA DOR, in [Revenue Ruling 20-002](#), said it is automatically waiving any Underpayment of Estimated Tax (UET) penalty otherwise due for the April 15, 2020, and June 15, 2020, payments provided the following conditions are met:

- ▶ the taxpayer makes these payments timely,
- ▶ the amount paid on April 15, 2020, is at least 90% of the amount paid on April 15, 2019, and
- ▶ the amount paid on June 15, 2020, is at least 90% of the amount paid on June 17, 2019.

For fiscal year filers, the same waiver is granted, but the first and second payment due dates in the criteria are adjusted as appropriate based on the filer's taxable year.

The LA DOR also announced in Revenue Ruling 20-002 that it will consider as timely filed any late filed elections for Pass-Through Entity Tax for the 2019 tax year filed on or after April 16, 2020, but before July 16, 2020. For fiscal year filers with an election due between March 1, 2020, and May 30, 2020, any late filed election for the 2019 tax year will be considered timely if filed on or after the 15th day of the 4th month after the close of the taxable year but before the 15th day of the 7th month after the close of the taxable year.

[Revenue Information Bulletin No. 20-013](#) (July 9, 2020) reminds taxpayers about additional extensions to file.

[HB37](#) authorizes the DOR to waive penalties and interest for 2019 or 2020 tax filings and payments with an original due date between March 11, 2020 and July 15, 2020 for taxpayers whose health or tax preparer's health, was affected by COVID-19. Returns and payments must be submitted by November 15, 2020. See [Tax Alert 2020-1864](#).

State response to COVID-19

50-state summary

The LWC [enacted](#) an emergency rule necessary to implement [HB62](#) (Act 33). Act 33 made withholding of state income taxes mandatory for temporary federal emergency increases in unemployment compensation benefits. However, under the Federal Unemployment Tax Act (FUTA), withholding from UI must be voluntary to conform with federal requirements. Thus, the emergency rule states that when additional federal benefits are in effect, a claimant may voluntarily elect to have state income taxes withheld at 4%.

[HB20](#) provides an income tax deduction for amounts paid from March 13, 2020 through December 31, 2020, for educational coaching services for an in-person facilitator of virtual education delivered by a public or approved nonpublic elementary or secondary school. The amount of the deduction is the eligible expenses paid up to \$5,000 per eligible child.

State response to COVID-19

50-state summary

	<p><u>March and April 2020 Sales Tax Periods</u></p> <p>The LA DOR announced that it will grant automatic penalty relief for March and April 2020 sales tax returns if sales tax and interest is paid by June 30, 2020. If a taxpayer cannot pay the sales tax and interest by June 30, they may be eligible for penalty relief via an installment agreement. Revenue Information Bulletin No. 20-012 (May 22, 2020).</p> <p><u>February 2020 Sales Tax Period</u></p> <p>The LA DOR is automatically extending the due date for the February 2020 sales tax returns and payments from March 20, 2020, to May 20, 2020. This extension applies to the following taxes: general sales and use tax, direct marketer sales tax, automobile rental excise tax, hotel occupancy tax, Ernest N. Morial New Orleans Exhibition Hall authority food and beverage tax and Ernest N. Morial New Orleans Exhibition Hall authority tour and service contractor taxes. Revenue Information Bulletin No. 20-008 (March 23, 2020).</p> <p>The LA DOR is extending February 2020 excise tax returns and payments for 1) wine shipped direct to consumers and 2) Louisiana state and parish and municipal beer tax from March 20, 2020, to May 20, 2020. Revenue Information Bulletin No. 20-008 (March 23, 2020).</p> <p>Louisiana DOR News Release (March 19, 2020)</p> <p>Delinquency penalties and compromise interest will be waived provided that these returns and payments are received by May 20, 2020.</p> <p>Taxpayers cannot use 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 Louisiana Taxpayer Access Point (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. Revenue Information Bulletin No. 20-008 (March 23, 2020).</p> <p>New Orleans waives fines, fees, interest and penalties on sales tax payments due to the city for 60 days. "City of New Orleans Waives Fines, Fees, Interest, and Penalties on Sales Tax Payments" (March 17, 2020).</p> <p>Proclamation No 2020-84 provides for the suspension of various fees and expiration dates of the Office of Motor Vehicles, including that penalties and interest on sales and use taxes collected on or after March 9, are suspended and waived until July 1, 2020.</p> <p>HB26 establishes a sales tax holiday on November 20 and November 21, 2020, to provide relief for recovery. Sales and use tax will not apply to the first \$2,500 of any consumer purchases of tangible personal property. LA DOR Remote Sellers Information Bulletin No. 20-004.</p>
Sales, use or other transaction tax relief	<p>Louisiana property tax relief may be possible due to Governor Edwards' health emergency declaration. For more information, see Tax Alert 2020-1279.</p>

State response to COVID-19

50-state summary

Business income tax relief

The LA DOR is extending corporate income and franchise tax filing and payment deadlines from May 15, 2020, to July 15, 2020. Penalties and interest will be waived if these returns and payment of tax due is submitted to the LA DOR by July 15, 2020. [Revenue Information Bulletin No. 20-009](#) (March 23, 2020). Due to network issues on July 15, the DOR [provided](#) administrative extensions to July 17, 2020 for tax returns and payments due July 15, 2020.

Fiscal year filers with an income or franchise tax return and payment due date between March 1, 2020, and May 30, 2020, will get an automatic 60-day extension for the filing and payment (The 60-day extension is from the original due date.)

If the business taxpayer requires additional time to file the return, an extension request may be submitted. The extension period will run from July 16, 2020, to the general extension date of November 15, 2020. For corporate returns, this extension period will be from July 16, 2020, to December 15, 2020. Interest and penalties shall accrue beginning on July 16, 2020, on the outstanding amount of tax due.

Business can pay all the state business taxes and file returns for other state tax types, request corporate income filing extensions and apply for payment plans through the [LaTAP](#). ["Department of Revenue encourages online customer service options during COVID-19 public health emergency"](#) (March 16, 2020).

[Revenue Information Bulletin No. 20-013](#) (July 9, 2020) reminds taxpayers about additional extensions to file.

[HB37](#) authorizes the DOR to waive penalties and interest for 2019 or 2020 tax filings and payments with an original due date between March 11, 2020 and July 15, 2020 for taxpayers whose health or tax preparer's health, was affected by COVID-19. Returns and payments must be submitted by November 15, 2020. See [Tax Alert 2020-1864](#).

State response to COVID-19

50-state summary

Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs

In [Revenue Ruling 20-002](#), the LA DOR extended the deadline for a credit transfer or for the execution of a binding agreement to transfer such credit by 30 days for income and franchise tax returns with an original due date between March 1, 2020, and May 30, 2020. Thus, an extended June 15, 2020, deadline applies to 2019 calendar year filers of individual income tax, corporation income, composite partnership income tax and fiduciary income tax. For fiscal year filers with an income or franchise tax return filing and payment due date between March 1, 2020, and May 30, 2020, the extended deadline is 30 days from the original due date of the return.

[SB26](#) provides a 30-day extension request of the application deadline for the [Quality Jobs Program](#). [HB19](#) extends the eligibility requirements for certain industries to participate in the Quality Jobs Program.

[Louisiana Loan Portfolio Guaranty Program](#) offers loans up to \$100,000 to small businesses with fewer than 100 employees that are impacted by COVID-19. The loans will require no payments for 180 days and carry below-market interest rates of no more than 3.5%.

[Louisiana Main Street Recovery Grant](#) program will open applications July 28. Eligible applicants are small businesses (less than 50 employees). \$275 million is available and businesses can apply for up to \$15,000. Priority will be given to businesses that did not receive federal support until August 18.

[Louisiana Front Line Worker Rebate Program](#) provides \$250 rebates to essential critical infrastructure workers who submit an application between July 15 and October 31, 2020. The applicant must earn less than \$50,000, be employed on or after March 11, 2020 in one of the eligible job categories, and was required to provide in-person services. LA DOR [announcement](#); [Tax Alert 2020-1880](#); [LAC 61:I.1919](#).

For more information, visit Louisiana Economic Development [COVID-19 page](#).

[SB67](#) provides a 12-month extension of certain job creation requirements for enterprise zone incentives and quality jobs incentive rebates.

[SB72](#) provides a one-time refundable income tax credit for restaurants and bars that were required to temporarily close operations due to COVID-19. The credit will equal the amount of the annual state license or permit fees imposed by the commissioner of alcohol and tobacco control attributable to any calendar month, or fraction thereof, during 2020, that the permit holder was required to temporarily close operations.

State response to COVID-19

50-state summary

Payroll and employment tax-related relief

The Louisiana Workforce Commission (LWC) has announced that due to challenges arising from the COVID-19 emergency, it is deferring the filing of the wage and tax report and the payment of Louisiana unemployment insurance taxes for the first quarter of 2020 to June 30, 2020. Interest and penalties will be applied beginning July 1. The due date for the report and tax payment for the second quarter of 2020 is deferred until September 15, 2020. Interest and penalties will be applied beginning September 16. [“LWC announces additional deferral for 2020 first quarter unemployment wage and tax reports”](#) (March 24, 2020); [Tax Alert 2020-0652](#); [Tax Alert 2020-1639](#); LWC [employer portal](#).

Louisiana Governor John Bel Edwards issued [Proclamation JBE 20-27](#) temporarily waiving the state's unemployment insurance (UI) law to make UI benefits available to employees affected by the COVID-19 emergency. The Proclamation waives the work-search requirement and the one-week waiting period for receiving UI benefits and directs that COVID-19 UI benefits not be charged to employers' accounts. The relief provided by the proclamation differs from that provided by many other states in that it specifically requires that employees receiving COVID-19-related UI benefits to continue to be able and available for work. See [Tax Alert 2020-0697](#). [Proclamation JBE 20-118](#) extends the waiver of the one week waiting period for unemployment benefit claimants through October 9, unless extended or terminated sooner.

[HB37](#) authorizes the DOR to waive penalties and interest for 2019 or 2020 tax filings and payments with an original due date between March 11, 2020 and July 15, 2020 for taxpayers whose health or tax preparer's health, was affected by COVID-19. Returns and payments must be submitted by November 15, 2020. See [Tax Alert 2020-1864](#).

The LWC [enacted](#) an emergency rule necessary to implement [HB62](#) (Act 33). Act 33 made withholding of state income taxes mandatory for temporary federal emergency increases in unemployment compensation benefits. However, under the Federal Unemployment Tax Act (FUTA), withholding from UI must be voluntary to conform with federal requirements. Thus, the emergency rule states that when additional federal benefits are in effect, a claimant may voluntarily elect to have state income taxes withheld at 4%.

State response to COVID-19
50-state summary

Other tax relief	<p>Automobile rental, beer, and wine excise tax returns and payments are extended from March 20, 2020 to May 20, 2020. Revenue Information Bulletin No. 20-008 (March 23, 2020). Delinquency penalties and compromise interest will be waived provided that these returns and payments are received by May 20, 2020.</p> <p>The oil and gas severance tax return, payment, and report normally due April 25 is extended to June 25. No penalties or interest will be assessed provided that these returns and payments are submitted by June 25. This extension does not apply to any other due dates. Revenue Information Bulletin 2020-011 (April 22, 2020).</p> <p>Proclamation No 2020-84 provides for the suspension of various fees and expiration dates of the Office of Motor Vehicles, including that penalties and interest on sales and use taxes collected on or after March 9 are suspended and waived until July 1, 2020.</p> <p>SB6, enacted July 13, 2020, temporarily suspends the first tier of the franchise tax for small businesses with up to \$1 million of taxable capital and suspends the first-time initial corporation franchise tax. This suspension applies to franchise tax periods beginning between July 1, 2020, and June 30, 2021.</p>
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State response to COVID-19

50-state summary

Other tax considerations (e.g., legislation, controversy)	<p>The 2020 First Extraordinary Session convened on June 1, 2020, and adjourned on June 30, 2020. The 2020 Second Extraordinary Session convened on September 28, 2020 and adjourned on October 23, 2020.</p> <p>The prescription of all tax assessments issued by LA DOR is suspended effective March 16, 2020, until July 5, 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 LA DOR. The LA DOR 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 LA DOR will take no action in issuing formal assessments on audited accounts until at least June 15 (originally April 13, 2020.) Revenue Information Bulletin No. 20-008 (March 19, 2020). Proclamation No. 2020-84 (renewal of Proclamation No. 2020-75; Proclamation No. 2020-59; Proclamation No. 2020-52; Proclamation No. 2020-41; Proclamation No. 2020-30).</p> <p>The LA DOR 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. See Revenue Information Bulletin No. 20-008 (March 19, 2020).</p> <p>The LA DOR resumed in-office customer service on May 18, 2020. Taxpayers and their representatives are encouraged to use online customer service options. The New Orleans and Lafayette Regional Office were previously closed to the public. See Revenue Information Bulletin No. 20-008 (March 19, 2020).</p> <p>Act 47 (SB 498), signed June 4, 2020, allows the DOR to extend the filing and payment deadlines if the governor or president declares a state of disaster or emergency. The DOR may extend up to six months for income and franchise taxes and up to three months for other taxes. When an extension is granted, interest will still accrue if the disaster or emergency is declared by the governor, but will not accrue if declared by the President.</p>
Other links and resources	<p>Revenue Ruling 20-002 – Income Tax Relief Provisions for COVID-19 Public Health Emergency</p> <p>“LDR extends state income tax deadline due to coronavirus public health emergency” (March 23, 2020)</p> <p>Important Information: COVID-19</p>

State response to COVID-19

50-state summary

Maine

Last updated on 12/17/20

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Personal income tax relief

The Maine Revenue Services (MRS) has published additional Frequently Asked Questions addressing the Maine personal income tax consequences for employees and employers working in Maine, including filing obligations and penalty abatements. MRS, "[Coronavirus \(COVID-19\) FAQ](#)" (last updated November 3, 2020).

The MRS has published a Maine Tax Alert addressing the tax implications of individuals teleworking in Maine during the COVID-19 pandemic. In the notice, the MRS said individuals teleworking in Maine due to the pandemic where ordinarily they work out-of-state should have their income withheld and pay taxes as though they were still working outside of Maine. [Maine Tax Alert, Volume 30, Issue 19](#): October 2020 - #2 (October 19, 2020). For more information, see EY Tax Alert [2020-2567](#).

The MRS has published guidance on the state's nonconformity to the Families First Coronavirus Response Act (FFCRA) and the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, including specific guidance on nonconformity to select federal provisions the MRS deems "likely to be of interest to most Maine taxpayers and their advisers." In the guidance, the MRS "has identified the most significant provisions that may require amended returns to be filed for these tax years." Maine Tax Alert, [Volume 30, Issue 15](#) (July 2020).

The MRS is extending the individual, estate, and trust tax filing and payment deadlines from April 15, 2020, to July 15, 2020. Maine's extended payment deadline includes any final and estimated Maine income and franchise tax payments due on April 15, 2020, and from April 16, 2020 to June 15, 2020. Maine Revenue Services for Tax Professionals, [Maine Tax Alert, Volume 30, Issue 11](#) (April 2020). The MRS will abate any related failure-to-pay penalties and interest from April 16, 2020, through July 15, 2020. Maine Revenue Services for Tax Professionals, [Maine Tax Alert, Volume 30, Issue 4](#) (March 2020); MRS, "[Coronavirus \(COVID-19\) FAQs](#)" (last accessed April 21, 2020). Maine Governor, Janet Mills issued an [executive order](#) extending the definition of "disaster period" for certain income tax exclusion provisions "until 30 days after the termination of the state of emergency." [Maine Tax Alert, Volume 30, Issue 12](#) (May 2020).

State response to COVID-19

50-state summary

<p>Sales, use or other transaction tax relief</p>	<p>The Maine Revenue Services (MRS) has published additional Frequently Asked Questions explaining that MRS will not consider the presence of one or more employees in Maine, who commenced working remotely from Maine during the state of emergency and due to the COVID-19 pandemic, to establish, by itself, substantial physical presence for sales and use tax registration and collection duty purposes. MRS, "Coronavirus (COVID-19) FAQ" (last updated November 3, 2020).</p> <p>The MRS has published a Maine Tax Alert addressing the tax implications of individuals teleworking in Maine during the COVID-19 pandemic. In the notice, the MRS said for sales occurring in 2020 it will not "consider the presence of one or more employees in this State, who commenced working remotely from Maine during the state of emergency and due to the COVID-19 pandemic, to constitute substantial physical presence in this State for sales and use tax registration and collection duty purposes." Maine Tax Alert, Volume 30, Issue 19: October 2020 - #2 (October 19, 2020).</p> <p>The MRS expressly stated that payment and filing deadlines for all other tax types, including Maine sales tax and income tax withholding, remain unchanged. MRS, "Coronavirus (COVID-19) FAQs" (last accessed 4/21/2020); Maine Tax Alert, Volume 30, Issue 12 (May 2020).</p>
<p>Property tax relief</p>	<p>Maine Governor Janet Mills issued an executive order extending the April 1, 2020, application deadline for the annual current land use taxation application until "either the commitment date of the municipality (the date set each year, usually in July, when the Tax Assessors commit the town's assessment roll to the Tax Collector to allow for the receipt of payment), or 30 days after the termination of the Governor's Proclamation of Civil Emergency, whichever comes first." Maine Tax Alert, Volume 30, Issue 12 (May 2020); Maine Tax Alert, Volume 30, Issue 16 (July 2020)..</p>

State response to COVID-19

50-state summary

Business income tax relief

The Maine Revenue Services (MRS) has published additional Frequently Asked Questions explaining that MRS will not consider the presence of one or more employees in Maine, who commenced working remotely from Maine during the state of emergency and due to the COVID-19 pandemic, to establish, by itself, corporate income tax nexus. MRS, "[Coronavirus \(COVID-19\) FAQ](#)" (last updated November 3, 2020).

The MRS has published a Maine Tax Alert addressing the tax implications of individuals teleworking in Maine during the COVID-19 pandemic. In the notice, the MRS said for tax years beginning in 2020 it "will not consider the presence of one or more employees in this State, who commenced working remotely from Maine during the state of emergency and due to the COVID-19 pandemic, to establish, by itself, corporate income tax nexus." [Maine Tax Alert, Volume 30, Issue 19](#): October 2020 - #2 (October 19, 2020). For more information, see EY Tax Alert [2020-2567](#).

The MRS has issued a [Maine Tax Alert](#) stating that it is automatically extending the corporate income tax extended filing deadline from October 15, 2020 to November 16, 2020. Any corporate income tax or franchise tax return due on extension on October 15, 2020, "may now be filed by November 16, 2020. Accordingly, late filing penalties will be abated for such returns that are filed by November 16, 2020. However, if applicable, other associated penalties (e.g. underpayment penalty) and interest will continue to accrue." Maine Tax Alert, [Volume 30, Issue 18](#) (October 2020); [Maine Tax Alert, Volume 30, Issue 19](#): October 2020 - #2 (October 19, 2020).

The MRS has published guidance on the state's nonconformity to the Families First Coronavirus Response Act (FFCRA) and the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, including specific guidance on nonconformity to select federal provisions the MRS deems "likely to be of interest to most Maine taxpayers and their advisers." In the guidance, the MRS "has identified the most significant provisions that may require amended returns to be filed for these tax years." Maine Tax Alert, [Volume 30, Issue 15](#) (July 2020).

The ME MRS is extending various business tax filing and payment deadlines from April 15, 2020 to July 15, 2020. The filing extension includes:

- ▶ Corporate income tax return
- ▶ Franchise tax return

The ME MRS will abate any related failure-to-pay penalties and interest from April 16, 2020, through July 15, 2020. Maine Revenue Services for Tax Professionals, [Maine Tax Alert, Volume 30, Issue 4](#) (March 2020). Maine's extended payment deadline includes any final and estimated Maine income and franchise tax payments due on April 15, 2020, and from April 16, 2020, to June 15, 2020. Maine Revenue Services for Tax Professionals, [Maine Tax Alert, Volume 30, Issue 11](#) (April 2020), ME MRS, "[Coronavirus \(COVID-19\) FAQs](#)" (last accessed April 21, 2020).

Maine Governor Janet Mills issued an [executive order](#) extending the definition of "disaster period" for certain income tax exclusion provisions "until 30 days after the termination of the state of emergency." [Maine Tax Alert, Volume 30, Issue 12](#) (May 2020).

State response to COVID-19

50-state summary

Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	No information at this time
Payroll and employment tax-related relief	<p>The Maine Revenue Services (MRS) has published additional Frequently Asked Questions addressing the Maine personal income tax and withholding consequences for employees and employers working in Maine, including filing obligations and penalty abatements. MRS, "Coronavirus (COVID-19) FAQ" (last updated November 3, 2020).</p> <p>On March 18, 2020, Maine enacted emergency legislation (LD 2167) that includes temporary measures to enhance the flexibility of the unemployment insurance program in order to support workers and businesses economically impacted by COVID-19. The legislation temporarily revises eligibility requirements to include situations not typically covered, such as an employer temporarily ceases operations due to COVID-19 and an individual is quarantined with the expectation of returning to work once the quarantine is over. Additionally, the legislation waives the work search requirement for individuals still connected to their employer and waives the one-week waiting period so that benefits will be available sooner. In addition, any benefits paid under these provisions would not affect the employer's experience rating record. For more on this legislation, see LD 2167; Unemployment Insurance FAQs regarding COVID-19. See Tax Alert 2020-0669.</p>
Other tax relief	No information at this time
Other tax considerations (e.g., legislation, controversy)	<p>Maine Governor Janet T. Mills (D) on September 17, 2020, issued an executive order to curtail FY21 quarterly allotments in the general fund by more than \$221 million and for the highway fund by over \$23 million. Gov. Mills, Executive Order 11 FY 20/21 (September 17, 2020).</p> <p>The Maine legislative session adjourned for the session on March 17, 2020.</p>
Other links and resources	<p>Maine Revenue Services has established a COVID-19 information FAQ website.</p> <p>The Maine Department of Labor has established a COVID-19 information website.</p>

State response to COVID-19

50-state summary

Maryland

Last updated on 12/17/20

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Personal income tax relief	<p>The Maryland Comptroller is extending, for all taxpayers regardless of the amount of tax liability, individual, corporate, pass-through entity, and fiduciary tax return and payment deadlines until July 15, 2020. Interest and penalties will be assessed on unpaid liabilities starting from July 15, 2020. The extension for filing of returns and payment of income tax owed also extends the statute of limitations for filing a claim for refund of income tax. This extension applies to all tax filings and payments due on or after April 1, 2020 and before July 15, 2020. The deadline for filing Maryland income tax returns if a federal extension was filed is October 15. Comptroller of Maryland, Maryland Tax Alert 03-20 (March 2020); News Release, Maryland Income Tax Deadline Extended to July 15, 2020 (March 18, 2020); News Release, Further Explanation of Tax Extensions Announced by Comptroller Franchot: Most Maryland tax payments extended due to economic impact of coronavirus (March 18, 2020); Maryland Tax Alert 04-14-20A (April 2020).</p>
Sales, use or other transaction tax relief	<p>The Comptroller has extended to July 15, 2020, the due date for returns and payments due in February, March, April, and May of 2020 for businesses filing sales and use tax; withholding tax; admissions and amusement tax; alcohol, tobacco, and motor fuel excise taxes; tire recycling fee returns; and bay restoration fee returns. Business taxpayers who file and pay by the extended due date will not accrue interest and penalties. To file these returns by the extended deadline, taxpayers must not combine sales for separate reporting periods into a single return and should instead file the separate returns reflecting the sales and the tax collected for each filing period as if they had been filed according to their original due dates. Comptroller of Maryland, Maryland Tax Alert 03-20 (March 2020); Maryland Tax Alert 04-14-20A (April 2020).</p>
Property tax relief	<p>The Maryland Department of Assessments and Taxation (SDAT) has announced that deadlines for all annual reports and personal property returns will be delayed until July 15, 2020, and the April 15, 2020, franchise tax return and payment deadlines will be extended to “30 days after the state of emergency has ended.” For more information, see the Maryland Department of Assessment and Taxation website. See also, SDAT “SDAT’s 2020 Annual Business filings Due in Two Weeks” (June 29, 2020).</p>

State response to COVID-19

50-state summary

Business income tax relief

The Maryland Comptroller has released a tax alert (Tax Alert [07-24](#)) addressing the state's conformity to the federal Coronavirus Aid, Relief, and Economic Security (CARES) act, specifically addressing changes to business interest expense deductions under Internal Revenue Code (IRC) § 163(j), IRC § 461(l) excess business loss provisions, net operating loss provisions under IRC § 172, and the treatment of qualified business improvements under IRC § 168. Comptroller of Maryland, [Tax Alert 07-24](#) (July 24, 2020).

The Maryland Comptroller is extending, for all taxpayers regardless of the amount of tax liability, individual, corporate, pass-through entity, and fiduciary tax return and payment deadlines until July 15, 2020. Interest and penalties will be assessed on unpaid liabilities starting from July 15, 2020. This extension applies to all tax filings and payments due on or after April 1, 2020, and before July 15, 2020. The deadline for filing Maryland income tax returns if a federal extension was filed is October 15. The extension for filing of returns and payment of income tax owed also extends the statute of limitations for filing a claim for refund of income tax. Comptroller of Maryland, [Maryland Tax Alert 03-20](#) (March 2020); News Release, [Maryland Income Tax Deadline Extended to July 15, 2020](#) (March 18, 2020); News Release, [Further Explanation of Tax Extensions Announced by Comptroller Franchot: Most Maryland tax payments extended due to economic impact of coronavirus](#) (March 18, 2020); [Maryland Tax Alert 04-14-20A](#) (April 2020).

The Comptroller has announced it “will recognize the temporary nature of a business interim workplace model and employee deployment in light of and during the current health emergency and will not use these temporary measures to impose business nexus, to alter the sourcing of business income, or to impose additional withholding requirements on the employer.” [Maryland Tax Alert 05-04-20](#) (May 2020).

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<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>The Maryland Department of Labor on October 28, 2020, issued updated guidance on the continuation of its COVID-19 Layoff Aversion Fund. In the guidance, the Department of Labor said it began accepting new applications for grants from the fund on October 28, 2020. The fund can provide funding of up to \$50,000 for eligible small businesses that have 500 or fewer employees, are current on tax obligations, have not previously received funding, and can demonstrate a need for layoff aversion support due to the impacts of COVID-19.</p> <p>The Maryland Department of Commerce is offering three new business assistance programs in response to the COVID-19 pandemic:</p> <ul style="list-style-type: none"> ▶ Maryland Small Business COVID-19 Emergency Relief Loan Fund – This \$75 million loan fund offers no interest or principal payments due for the first 12 months, then converts to a 36-month term loan of principal and interest payments, with an interest rate at 2% per annum. ▶ Maryland Small Business COVID-19 Emergency Relief Grant Fund – This \$50 million grant program offers grant amounts up to \$10,000, not to exceed 3 months of demonstrated cash operating expenses for the first quarter of 2020. ▶ Maryland COVID-19 Emergency Relief Manufacturing Fund – This \$5 million incentive program helps Maryland manufacturers to produce personal protective equipment (PPE) that is urgently needed by hospitals and health-care workers across the country. <p>For more information, see the Maryland Department of Commerce’s website.</p>
<p>Payroll and employment tax-related relief</p>	<p>Governor Larry Hogan (R) on December 10, issued an executive order to waive COVID-19-related unemployment insurance benefit charges for employers. Governor of the State of Maryland, Executive Order 20-12-10-01 (December 10, 2020); Maryland Dep’t of Labor, Press Release “Governor Larry Hogan Issues Executive Order to Waive Charging of COVID-19 Unemployment Insurance Benefits to Employers” (December 10, 2020).</p> <p>Any withholding payments due for periods including February, March, and April 2020, may be submitted by July 15, 2020, without incurring penalties or interest. To file these returns by the extended deadline, taxpayers must not combine withholding for separate reporting periods into a single return and should instead file the separate returns reflecting the tax withheld for each filing period as if they had been filed according to their original due dates. Comptroller of Maryland, Maryland Tax Alert 03-20 (March 2020); Maryland Tax Alert 04-14-20A (April 2020); Maryland Tax Alert 05-04-20 (May 2020).</p> <p>The Maryland Comptroller has stated that employer withholding requirements will not be changed by the “shift from working on the employer’s premises to teleworking because taxability is determined by the employee’s physical presence.” Maryland Tax Alert 04-14-20B (April 2020).</p>

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Other tax relief	<p>The Maryland Department of Assessments and Taxation has announced that deadlines for all annual reports and personal property returns will be delayed until July 15, 2020, and the April 15, 2020 franchise tax return and payment deadlines will be extended to “30 days after the state of emergency has ended.” The expiration dates for trade names and name reservations, and any entity forfeiture dates, have also been extended to “30 days after the state of emergency is rescinded.” For more information, see the Maryland Department of Assessment and Taxation website.</p> <p>Governor Larry Hogan on March 30, issued an Executive Order, Executive Order No. 20-03-30-04, permitting the remote notarization of documents.</p>
Other tax considerations (e.g., legislation, controversy)	<p>The Maryland Comptroller on September 17, 2020, issued a notice reminding taxpayers that while they may receive mailed notices of unpaid tax liabilities, the Comptroller will not be pursuing collections activities until 30 days after the COVID-19 State of Emergency expires. However, interest and penalties on unpaid liabilities will continue to accrue. Maryland Comptroller, Press Release “Comptroller Reminds Taxpayers that Collections on Hold Until After COVID State of Emergency Lifted” (September 17, 2020).</p> <p>The Comptroller has announced it “will recognize the temporary nature of a business interim workplace model and employee deployment in light of and during the current health emergency and will not use these temporary measures to impose business nexus, to alter the sourcing of business income, or to impose additional withholding requirements on the employer.” Maryland Tax Alert 05-04-20 (May 2020).</p> <p>The Comptroller has announced Maryland will align with IRS guidance on the use of digital signatures for limited documents. “The scope is limited to the determination and collection of liabilities. As part of this initiative, the limited documents include extensions of statute of limitations on assessment or collection, waivers of statutory notices of deficiency and consents to assessment, or agreements to specific tax matters or tax liabilities (closing or settlement agreements).” Comptroller employees will also be permitted to accept and send documents via secure email. Maryland Tax Alert 04-20 (April 2020).</p> <p>The Maryland Comptroller has extended the unclaimed property reporting and remittance deadline for insurance companies until July 31, 2020.</p> <p>The Maryland legislative session adjourned for the session on March 18, 2020.</p>
Other links and resources	<p>The Maryland Comptroller has issued updated Frequently Asked Questions as of July 31, 2020.</p> <p>Annapolis, Maryland has established a COVID-19 business resource webpage.</p>

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Massachusetts

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	<p>The Massachusetts Department of Revenue (MA DOR) on December 8, issued proposed amendments to regulation 830 CMR 62.5A.3, setting forth the sourcing rules that apply to income earned by a non-resident employee who telecommutes on behalf of an in-state business from a location outside the state due to the COVID-19 state of emergency in Massachusetts and explains the parallel treatment that will be accorded to resident employees with income tax liabilities in other states that have adopted similar sourcing rules. The proposed rule would be effective until 90 days after the Governor gives notice that the state of emergency is no longer in effect. On the same day, the MA DOR issued Emergency regulation 830 CMR 62.5A.3, imposing the proposed rules immediately on an emergency basis. A hearing on the proposed rule is scheduled for January 20, 2021. MA DOR, proposed 830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic (October 16, 2020).</p> <p>The MA DOR on December 8, issued a Technical Information Release describing the “Massachusetts personal income tax, withholding, and corporate excise implications of an employee working remotely in a state other than the state where the employee previously worked, solely due to the COVID-19 pandemic. It also explains the application of the Massachusetts Paid Family and Medical Leave program where an employee is working remotely in a different state.” The TIR revises and replaces previous TIR 20-10 and is effective “until 90 days after the state of emergency in Massachusetts is lifted.” MA DOR, TIR 20-15: Revised Guidance on the Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic (December 8, 2020).</p>
Personal income tax relief	<p>The MA DOR on October 16, adopted final regulations setting forth “the sourcing rules that apply to income earned by a non-resident employee who telecommutes on behalf of an in-state business from a location outside the state due to the COVID-19 state of emergency in Massachusetts and explains the parallel treatment that will be accorded to resident employees with income tax liabilities in other states that have adopted similar sourcing rules. MA DOR, 830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic (October 16, 2020). For more information, see EY Tax Alert 2020-2554.</p> <p>MA DOR on July 13, issued a final technical information release addressing the impact of the federal Coronavirus Aid, Relief and Economic Security Act (CARES Act) on Massachusetts taxes. The draft TIR states that, for personal income tax purposes, Massachusetts will not subject to tax refundable recovery rebate credits paid in advance of the 2020 tax year and will include in taxable income unemployment compensation. Among its provisions, the draft TIR also addresses tax-favored withdrawals from retirement funds; loans from qualified employer retirement plans; temporary waiver of required minimum distribution rules for certain retirement plans and accounts; allowance of partial above-the-line deduction for charitable contributions; modification of limitation on charitable contributions during 2020; exclusion for certain employer payments of student loans; modification of limitation on losses for taxpayers other than corporations; changes to health savings accounts, flexible spending accounts, and Archer medical savings accounts. The MA DOR issued a working draft of the TIR on June 4, 2020. MA DOR TIR 20-9: Massachusetts Tax Implications of Selected Provisions of the Federal CARES Act (July 13, 2020); MA</p>

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DOR, [Working Draft TIR 20-xx: Massachusetts Tax Implications of Selected Provisions of the Federal CARES Act](#) (June 4, 2020).

The MA DOR is automatically extending the individual tax filing and payment deadlines from April 15, 2020, to July 15, 2020. Individuals are not required to apply for the extension in order to receive it. Additional guidance from MA DOR is forthcoming. Office of Gov. Charlie Baker and Lt. Gov. Karyn Polito, Press Release, ["Massachusetts Announces State Income Tax Filing Deadline being Extended to July 15"](#) (March 27, 2020).

On April 3, 2020, the MA DOR issued [TIR 20-4](#) providing further guidance on the extended due dates. The MA DOR said the deadline extension for payment and filing to July 15, 2020, will apply for personal income tax, estate and trust income tax, and income tax due with a partnership composite return, including that the individual extension applies to first and second quarter estimated payments. The MA DOR also [said](#) statutory return extension deadlines will be calculated based on the April 15, 2020 original return deadline. MA DOR, TIR 20-4 (April 3, 2020).

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Sales, use or other transaction tax relief

The MA DOR on December 8, issued a Technical Information Release describing the “Massachusetts personal income tax, sales tax, withholding, and corporate excise implications of an employee working remotely in a state other than the state where the employee previously worked, solely due to the COVID-19 pandemic. It also explains the application of the Massachusetts Paid Family and Medical Leave program where an employee is working remotely in a different state.” The TIR revises and replaces previous TIR 20-10 and is effective “until 90 days after the state of emergency in Massachusetts is lifted.” MA DOR, [TIR 20-15: Revised Guidance on the Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic](#) (December 8, 2020).

The MA DOR has suspended sales tax returns and payments for returns that would be due between March 20, 2020, and April 30, 2021, for small local businesses. Additionally, all penalties and interest that would otherwise apply will be waived. Suspended sales tax returns and payments will be due on June 20, 2020. The suspension only applies to sales by businesses who generated a sales tax filing obligation and whose total liability in the 12-month period ending February 29, 2020, is less than \$150,000. The MA DOR has [issued](#) emergency regulations implementing this change and proposed final regulations, a hearing on which will be held on October 27, 2020. MA DOR Proposed [830 C.M.R. 62C.16.2\(7\)](#) (amended March 19, 2020; further amended June 18, 2020); MA DOR Press Release, “[Baker-Polito Administration Makes New Announcements on Childcare, Small Business Tax Relief and Unemployment Insurance Legislation Related to COVID-19](#)” (March 18, 2020); “[Massachusetts Announces Extension of Administrative Tax Relief for Local Businesses](#)” (November 15, 2020).

In addition, the MA DOR has announced the waiver of late filing and late payment penalties for certain vendors with meals tax and room occupancy excise tax return and payment obligations due during the period of March 20, 2020, through April 31, 2021. The MA DOR is waiving penalties, but not interest, for these additional taxpayers if returns are filed and payments are made by May 20, 2021. MA DOR, [TIR 20-2](#) (March 19, 2020); MA DOR, [TIR 20-7](#) (June 18, 2020) (superseding TIR 20-2); MA DOR, [TIR 20-12](#) (Nov. 16, 2020) (superseding TIR 20-7).

The MA DOR has announced it is superseding its prior guidance on the impact of work from home arrangements on nexus (TIR 20-5) with new guidance ([TIR 20-10](#)) which is intended “to ensure that businesses have sufficient time to prepare for the cessation of these temporary rules.” In TIR 20-10, the MA DOR states, “the presence of one or more employees working remotely in Massachusetts due to (a) a government order issued in response to the COVID-19 pandemic, (b) a remote work policy adopted by an employer in good faith compliance with federal or state government guidance or public health recommendations relating to COVID-19, or (c) the worker’s compliance with quarantine, isolation directions relating to a COVID-19 diagnosis or suspected diagnosis, or advice of a physician relating to COVID-19 exposure. . . will not, by itself, create a withholding obligation with respect to such employees.” The TIR also establishes that “while the rules in this TIR remain in effect, one or more employees working remotely in Massachusetts solely due to a Pandemic-Related Circumstance, including the presence of business property reasonably needed for such persons’ use while working remotely, will not subject a business to a sales and use tax collection obligation or to the corporate excise (or corporate apportionment adjustments)

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	<p>by reason of that fact” and “businesses claiming a nexus exemption under Sections III-V must maintain written records sufficient to substantiate the existence of a Pandemic-Related Circumstance with respect to the employee(s) triggering the application of these rules.” The rules announced in this TIR are effective until the earlier of December 31, 2020, or 90 days after the state of emergency in Massachusetts is lifted. MA DOR, TIR 20-10 (July 21, 2020). For more information, see EY Tax Alert 2020-1865.</p> <p>The MA DOR has announced that, for purposes of nexus potentially created due to work from home arrangements arising from the COVID-19 pandemic, “the presence of one or more employees that previously worked in another state but, solely due to the COVID-19 pandemic, are working remotely from Massachusetts, will not in and of itself trigger nexus for sales and use tax collection purposes,” and that for corporate income tax purposes, “the Department will not consider the presence of one or more employees working remotely from Massachusetts solely due to the COVID-19 pandemic to be sufficient in and of itself to establish corporate nexus. In addition, such presence will not, of itself, cause a corporation to lose the protections of Public Law 86-272.” Further, the Department has said regarding apportionment, “for the duration of the COVID-19 state of emergency, services performed by such an employee in Massachusetts will not be considered to increase the numerator of the employer’s payroll factor for corporate apportionment purposes.” MA DOR Technical Information Release, “TIR 20-5: Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic” (April 21, 2020); see also, MA DOR, TIR 20-10 (July 21, 2020) (superseding TIR 20-5).</p>
Property tax relief	<p>The MA DOR, Division of Local Services on April 3, 2020, issued a bulletin, BUL-2020-02, providing guidance to localities concerning changes in municipal finance laws made by H.B. 4598, signed into law on April 3, 2020. The Division said the measure permits town councils to delay meetings, address budget constraints in through various mechanisms, provides a local option to extend the due dates for property tax bills from April 1, 2020, or May 1, 2020, until June 1, 2020, and authorizes the waiver of interest on payments dune on March 10, 2020 or after but paid before June 30, 2020.</p>

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Business income tax relief

The MA DOR on December 8, issued a Technical Information Release describing the “Massachusetts personal income tax, withholding, and corporate excise implications of an employee working remotely in a state other than the state where the employee previously worked, solely due to the COVID-19 pandemic. It also explains the application of the Massachusetts Paid Family and Medical Leave program where an employee is working remotely in a different state.” The TIR revises and replaces previous TIR 20-10 and is effective “until 90 days after the state of emergency in Massachusetts is lifted.” MA DOR, [TIR 20-15: Revised Guidance on the Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic](#) (December 8, 2020).

MA DOR on July 13, issued a final technical information release addressing the impact of the federal Coronavirus Aid, Relief and Economic Security Act (CARES Act) on Massachusetts taxes. The draft TIR states that, for corporate income tax purposes, loans forgiven under the Paycheck Protection Program Massachusetts conforms to the Internal Revenue Code treatment, that “any deductions disallowed in accordance with IRS Notice 2020-32 would likewise be disallowed for Massachusetts tax purposes,” and that costs and expenses paid using these loans that are forgiven would not be eligible for “for any of the credits authorized under either M.G.L. c. 62 or M.G.L. c. 63.” The draft TIR also provides that Massachusetts does not conform to the changes made to net operating losses, but does conform to the changes made to the limitation on business interest deductions under Internal Revenue Code § 163, “subject to the rules outlined in TIR 19-17,” and to the changes to depreciable life of qualified improvement property. However, the TIR cautions that “because Massachusetts is decoupled from the bonus depreciation rules in Code § 168(k), the Massachusetts depreciation deduction for QIP must be calculated under Code § 168 without regard to § 168(k).” The MA DOR issued a working draft of the TIR on June 4, 2020. MA DOR [TIR 20-9: Massachusetts Tax Implications of Selected Provisions of the Federal CARES Act](#) (July 13, 2020); MA DOR, [Working Draft TIR 20-xx: Massachusetts Tax Implications of Selected Provisions of the Federal CARES Act](#) (June 4, 2020).

The MA DOR [said](#) in TIR 20-4 it will waive late filing and late payment penalties for corporate taxpayers that file and pay by July 15, 2020. However, it said corporations must pay the statutorily required amount of tax by the April 15, 2020, original deadline to secure a standard six-month extension. Waiver of penalties for late filing and payment will only apply for the April 15, 2020, to July 15, 2020 period. MA DOR, [TIR 20-4](#) (April 3, 2020).

The MA DOR has announced that it is superseding its prior guidance on the impact of work from home arrangements on nexus (TIR 20-5) with new guidance ([TIR 20-10](#)) which is intended “to ensure that businesses have sufficient time to prepare for the cessation of these temporary rules.” In TIR 20-10, the MA DOR states, “the presence of one or more employees working remotely in Massachusetts due to (a) a government order issued in response to the COVID-19 pandemic, (b) a remote work policy adopted by an employer in good faith compliance with federal or state government guidance or public health recommendations relating to COVID-19, or (c) the worker’s compliance with quarantine, isolation directions relating to a COVID-19 diagnosis or suspected diagnosis, or advice of a physician relating to COVID-19 exposure. . . will not, by itself, create a withholding obligation with respect to such employees.” The TIR

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	<p>also establishes that “while the rules in this TIR remain in effect, one or more employees working remotely in Massachusetts solely due to a Pandemic-Related Circumstance, including the presence of business property reasonably needed for such persons’ use while working remotely, will not subject a business to a sales and use tax collection obligation or to the corporate excise (or corporate apportionment adjustments) by reason of that fact” and “businesses claiming a nexus exemption under Sections III-V must maintain written records sufficient to substantiate the existence of a Pandemic-Related Circumstance with respect to the employee(s) triggering the application of these rules.” The rules announced in this TIR are effective until the earlier of December 31, 2020, or 90 days after the state of emergency in Massachusetts is lifted. MA DOR, TIR 20-10 (July 21, 2020). For more information, see EY Tax Alert 2020-1865.</p> <p>The MA DOR has announced that, for purposes of nexus potentially created due to work from home arrangements arising from the COVID-19 pandemic, “the presence of one or more employees that previously worked in another state but, solely due to the COVID-19 pandemic, are working remotely from Massachusetts, will not in and of itself trigger nexus for sales and use tax collection purposes,” and that for corporate income tax purposes, “the Department will not consider the presence of one or more employees working remotely from Massachusetts solely due to the COVID-19 pandemic to be sufficient in and of itself to establish corporate nexus. In addition, such presence will not, of itself, cause a corporation to lose the protections of Public Law 86-272.” Further, the Department has said regarding apportionment, “for the duration of the COVID-19 state of emergency, services performed by such an employee in Massachusetts will not be considered to increase the numerator of the employer’s payroll factor for corporate apportionment purposes.” MA DOR Technical Information Release, “TIR 20-5: Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic” (April 21, 2020); see also, MA DOR, TIR 20-10 (July 21, 2020) (superseding TIR 20-5).</p>
Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	<p>Manufacturing Emergency Response Team Grant Funding: \$10.6 million in grant funding is available for manufacturers or other companies increasing their in-state production of PPE. Grants will range from \$200,000 - \$2 million. Workforce training grants under this program will be limited to \$80,000 per company. Applications will be accepted on a rolling basis and evaluated weekly by the review committee.</p>

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Payroll and employment tax-related relief

The MA DOR on December 8, issued a Technical Information Release describing the “Massachusetts personal income tax, withholding, and corporate excise implications of an employee working remotely in a state other than the state where the employee previously worked, solely due to the COVID-19 pandemic. It also explains the application of the Massachusetts Paid Family and Medical Leave program where an employee is working remotely in a different state.” The TIR revises and replaces previous TIR 20-10 and is effective “until 90 days after the state of emergency in Massachusetts is lifted.” MA DOR, [TIR 20-15: Revised Guidance on the Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic](#) (December 8, 2020).

The MA DOR has issued guidance addressing Massachusetts Paid Family and Medical Leave (PFML) program employer requirements. The guidance provides that individuals who previously performed services outside of Massachusetts and were not subject to PFML will not become subject to PFML solely due to temporary work from home in Massachusetts due to COVID-19 and that individuals previously performing services in Massachusetts but temporarily working from home outside of Massachusetts solely due to COVID-19 will continue to be subject to the PFML rules. MA DOR, [TIR 20-10](#) (July 21, 2020). For more information see EY Tax Alert [2020-1865](#).

Employers who are impacted by COVID-19 may request up to a 60-day grace period to file quarterly reports and pay contributions. Massachusetts Department of Health, Guidance and Directive “[Business & Employment: Unemployment Resources](#)” (last visited March 29, 2020).

The Division of Unemployment Assistance [announced](#) that contributory employer accounts will not be charged with workers' unemployment insurance (UI) benefits attributable to COVID-19. ([Employer notice](#), April 2020.) For more on this development, see [Tax Alert 2020-1026](#).

The MA DOR has issued [emergency regulations](#) providing that employees that normally work in Massachusetts but are working from home outside of the state due to the COVID-19 pandemic will continue to be subject to the Massachusetts personal income tax on Massachusetts sourced income. See also, [TIR 20-5](#) (April 2020).

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Other tax relief

The MA DOR has suspended returns and payments for its room occupancy excise tax for operators whose total liability is less than \$150,000 in the 12-month period ending February 29, 2020. This suspension includes any local option amounts. Any returns and payments required under the Massachusetts room occupancy excise tax are now due June 20, 2020. The suspension does not apply to a persons or entities that facilitate the sale, use or possession of an occupancy to the general public and charges a room charge. The MA DOR has [issued](#) emergency regulations implementing this change and [proposed](#) final regulations, a hearing on which will be held on October 27, 2020. MA DOR Proposed [830 C.M.R. 64G.1.1.11\(g\)](#) (amended March 19, 2020, further [amended](#) November 17, 2020). In addition, the MA DOR has announced the waiver of late filing and late payment penalties for certain vendors with meals tax and room occupancy excise tax return and payment obligations due during the period of March 20, 2020, and April 30, 2021. The MA DOR is waiving penalties, but not interest, for these additional taxpayers if returns are filed and payments are made by May 20, 2021. MA DOR, [TIR 20-2](#) (March 19, 2020); MA DOR, [TIR 20-7](#) (June 18, 2020) (superseding TIR 20-2) ; MA DOR, [TIR 20-12](#) (November 16, 2020) (superseding TIR 20-7).

Additionally, the MA DOR is waiving the late file and late pay penalties for returns and payments due during the period between March 20, 2020, and May 31, 2020 for certain meals vendors, operators and intermediaries that do not qualify for relief provided in the room occupancy excise tax exception discussed above. Vendors will have waived late file and late pay penalties for meals tax returns. Operators and Intermediaries will have waived late file and late pay penalties for room occupancy excise returns. Note, the waiver is for penalties only. Any statutory interest will continue to accrue.

In order for a vendor, operator or intermediary to be eligible, the taxpayer must file their returns and remit payments on or before June 20, 2020. Furthermore, the MA DOR will consider waiver of penalties for sales tax other than sales tax on meals on a case-by-case basis based on reasonable case. More information regarding the case-by-case procedure is provided in ["Administrative Procedure 633: Guidelines for Waiver and Abatement of Penalties."](#) MA DOR Technical Information Release, ["TIR 20-2: Late-File and Late-Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency"](#) (March 19, 2020).

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Other tax considerations (e.g., legislation, controversy)	<p>The MA DOR has announced that, for purposes of nexus potentially created due to work from home arrangements arising from the COVID-19 pandemic, “the presence of one or more employees that previously worked in another state but, solely due to the COVID-19 pandemic, are working remotely from Massachusetts, will not in and of itself trigger nexus for sales and use tax collection purposes,” and that for corporate income tax purposes, “the Department will not consider the presence of one or more employees working remotely from Massachusetts solely due to the COVID-19 pandemic to be sufficient in and of itself to establish corporate nexus. In addition, such presence will not, of itself, cause a corporation to lose the protections of Public Law 86-272.” Further, the Department has said regarding apportionment, “for the duration of the COVID-19 state of emergency, services performed by such an employee in Massachusetts will not be considered to increase the numerator of the employer’s payroll factor for corporate apportionment purposes.” MA DOR Technical Information Release, “TIR 20-5: Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic” (April 21, 2020).</p> <p>The MA DOR has issued guidance on its acceptance of electronic signatures and what procedures taxpayers should follow when using an electronic signature. MA DOR Directive 20-1 “Acceptance of Electronic Signatures” (April 21, 2020).</p> <p>S.B. 2645, enacted on April 23, 2020, permits notary publics to perform acknowledgements, affirmations, and other notarial acts real time live electronic video conferencing.</p>
Other links and resources	<p>The MA DOR has established a COVID-19 response and guidance webpage for businesses.</p>

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Michigan

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Personal income tax relief

Michigan Governor Gretchen Whitmer on March 27 [issued](#) an executive order providing an automatic extension of filing and payment deadlines for the individual income tax from April 15, 2020, to July 15, 2020. Penalties and interest will not accrue during the extension period. See [“Executive Order No. 2020-26”](#) (March 27, 2020). The Michigan Department of Treasury (MI DOT) in an April 17, 2020 [notice](#) said that following IRS Notices 2020-17 and 2020-23, it will extend the due date for all Michigan income tax returns or payments due between April 15, 2020 and July 30, 2020. The extension applies to the 2020 first and second quarter estimated tax payments.

The MI DOT noted that this extension only applies to returns and payments under the Michigan Income Tax Act. Thus, city income tax does not fall under the MI DOT’s notice, and only fall within the extension granted by the governor in Executive Order 2020-26 (discussed below). The MI DOT has issued [guidance](#) on the automatic City of Detroit Income Tax filing extensions.

Governor Whitmer’s executive order also provides automatic extensions of annual city income tax returns originally due on April 15, 2020, to July 15, 2020, and of all filing and payment deadlines originally due on April 30, 2020, to July 31, 2020. Estimated city taxes due on those dates are also extended to July 15 and July 31, respectively. Penalties and interest on city tax liabilities will not accrue during the extension period. In [FAQs](#) the MI DOT explained that the extension applies to any “person” with a Michigan or city income tax. The term “person” includes any type of taxpayer, including individuals, trust, estate, composite return filer, corporation, insurance company or financial institution.

Taxpayers that need additional time to file their return can request an additional extension. For individuals requesting, and granted, a six-month extension, the return is due on October 15, 2020. This extension does not extend the time to pay the amount of tax due.

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<p>Sales, use or other transaction tax relief</p>	<p>On May 15, 2020, the MI DOT extended the waiver of penalties and interest for late payment of tax or late filing of sales and use tax returns due March 20, 2020 and April 20, 2020, to include returns due May 20, 2020. The waiver is effective for a 31-day period and applies to any payment or return for which penalty and interest has previously been waived through May 20, 2020. Thus, taxpayers have until June 20, 2020, to submit these returns without penalty or interest. This waiver is not available to taxpayers filing accelerated sales and use tax returns.</p> <p>On May 26, 2020, the MI DOT issued a notice setting forth general waiver of penalties and interest for late payment of sales and use tax due on June 22, 2020 for non-accelerated monthly and quarterly filers that will remit tax using an installment payment option (the installment period may not exceed six months). The MI DOT has posted FAQs regarding this sales and use tax installment option.</p> <p>In RAB 2020-9 (approved July 20, 2020) the MI DOT explained the sales and use tax industrial processing exemption to PPE and safety equipment used to prevent the spread of infectious disease, including COVID-19. According to the MI DOT “PPE or safety equipment purchased by a person eligible for the industrial processing exemption is exempt if used or consumed in an exempt industrial processing activity, as it is “equipment...used” or “property...consumed,” in an industrial processing activity.” (footnotes excluded) Specifically, PPE or safety equipment is eligible for the SUT exemption if the meets all of the following, it is:</p> <ul style="list-style-type: none"> ▶ Purchased by the industrial processor or another person engaged in an industrial processing activity on behalf of an industrial processor, including purchases made directly by an employee of an industrial processor; ▶ Used for the safety of employees or other authorized personnel; and ▶ Used in an industrial processing activity. <p>If it is used for both exempt and nonexempt activity, the exemption will be apportioned based on the percentage of exempt use to total use determined by a reasonable formula approved by the MI DOT. The RAB includes examples.</p>
<p>Property tax relief</p>	<p>Executive Order 2020-87 provides individuals with additional time to dispute the assessed value of their property, requiring boards of review (BOR) that were not able to hear disputes in March to meet in July to hear protests. In addition, business owners are granted an extended deadline to file a petition to appeal an assessment determination for commercial and industrial property. See the Executive Order for the various extensions and new deadlines and requirements. This relief only applies to the 2020 tax year. On June 9, 2020, the Michigan Tax Commissioner issued guidance for 2020 July BOR reviews following the issuance of Executive Order 2020-87.</p> <p>HB 5766 (enacted June 11, 2020) extends until August 31, 2020, the deadline to file certain property tax appeals, if the deadline otherwise would have fallen on any day after May 27, 2020, and before September 1, 2020.</p>

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<p>Business income tax relief</p>	<p>Michigan Governor Gretchen Whitmer on March 27 issued an executive order providing an automatic extension of all tax filing and payment deadlines originally on April 15, 2020, to July 15, 2020, and of all filing and payment deadlines originally on April 30, 2020, to July 31, 2020, this includes Corporate Income Tax (CIT) filers. Penalties and interest will not accrue during the extension period. See “Executive Order No. 2020-26” (March 27, 2020). The MI DOT in an April 17, 2020 notice said that following IRS Notices 2020-17 and 2020-23, it will extend the due date for all Michigan income tax returns or payments due between April 15, 2020 and July 30, 2020. The extension applies to the 2020 first and second quarter estimated tax payments.</p> <p>The MI DOT noted that this extension only applies to returns and payments under the Michigan Income Tax Act. Thus, city income tax does not fall under the MI DOT’s notice, and only fall within the extension granted by the governor in Executive Order 2020-26 (discussed below).</p> <p>Governor Whitmer’s executive order also provides automatic extensions of annual city income tax returns originally due on April 15, 2020, to July 15, 2020, and of all filing and payment deadlines originally due on April 30, 2020, to July 31, 2020. Estimated city taxes due on those dates are also extended to July 15 and July 31, respectively. Penalties and interest on city tax liabilities will not accrue during the extension period. The MI DOT has issued guidance on the automatic City of Detroit Income Tax filing extensions.</p> <p>In FAQs, the MI DOT further explained that the extension applies to any “person” with a Michigan or city income tax. The term “person” includes any type of taxpayer, including individuals, trust, estate, composite return filer, corporation, insurance company or financial institution.</p> <p>Taxpayers that need additional time to file their return can request an additional extension. For calendar year corporate filers granted an eight-month extension, the return is due on December 31, 2020. For fiscal year corporate filers with an annual return due on June 30, 2020, that is granted an extension, the extended annual return due date is February 28, 2021. This extension does not extend the time to pay the amount of tax due.</p>
<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>The Michigan Economic Development Corporation (MEDC) is providing a Michigan Small Business Relief Program to provide grants and loans for economic assistance to Michigan small businesses negatively impacted by COVID-19.</p> <p>SB 690 (enacted July 1, 2020) provides for \$100 million for Small business restart grants. These grants will be available to eligible businesses that were not awarded a grant under the state's small business relief program. Additional information on the program is available on the MEDC’s website here.</p> <p>The MEDC announced the Agriculture Safety Grant program, which is available to farms or agricultural processors with 10 or more employees. A total of \$15 million is available. Additional information on the program is available here.</p>

State response to COVID-19

50-state summary

<p>Payroll and employment tax-related relief</p>	<p>Executive Order No. 2020-10 provides that until April 14, 2020, at 11:59 p.m., an employer will not be charged for unemployment insurance (UI) benefits if their employees become unemployed because of an executive order requiring them to close or limit operations. The order also expands the state's work share program. Michigan's Unemployment Insurance Agency may now approve a shared-work plan regardless of whether the employer's reserve in the employer's experience account as of the most recent computation date preceding the date of the employer's application is a positive number. See Executive Order No. 2020-10 (March 16, 2020)</p> <p>On May 15, 2020, the MI DOT extended the waiver of penalties and interest for late payment of tax or late filing of withholding tax returns due March 20, 2020, and April 20, 2020, to include returns due May 20, 2020. The waiver is effective for a 31-day period and applies to any payment or return for which penalty and interest has previously been waived through May 20, 2020. Thus, taxpayers have until June 20, 2020, to submit these returns without penalty or interest. This waiver is not available to taxpayers filing accelerated sales and use tax returns. This waiver is not available to taxpayers filing accelerated withholding returns. See Tax Alert 2020-1351.</p> <p>On May 26, 2020, the MI DOT issued a notice setting forth general waiver of penalties and interest for late payment of withholding tax due on June 22, 2020 for non-accelerated monthly and quarterly filers that will remit tax using an installment payment option (the installment period may not exceed six months). The MI DOT has posted FAQs regarding this withholding tax installment option. For more on this development, see Tax Alert 2020-1489.</p> <p>On April 1, 2020, the MI DOT published a telecommuting FAQ to address the applicability of Michigan city income tax when employees are temporarily working from home outside of their normal work location. The MI DOT confirms that if employees are temporarily working from home outside of the Michigan city where they normally perform services, nonresident income tax does not apply in the Michigan city where those employees normally work. For more on this development, see Tax Alert 2020-0840.</p> <p>Michigan's SUI taxable wage base is expected to increase for 2021, due to COVID-19's depletion of UI trust fund. Michigan employers should expect to see an increase in the state unemployment insurance (SUI) taxable wage base from the \$9,000 that has been in effect for the past several years to the \$9,500 currently only required to be used by delinquent employers. Reportedly, Michigan's unemployment insurance (UI) trust fund balance fell below \$2.5 billion on June 30, 2020, the balance required for the \$9,000 wage base to be in effect. (See Tax Alert 2020-2141.)</p> <p>SB 886 (enacted October 20, 2020) provides that until December 31, 2020, the account of an employer will not be charged the benefit paid to a claimant who was laid off or placed on a leave of absence due to COVID-19. Rather the benefit will be charged to the Nonchargeable Benefits Account of the Unemployment Insurance Agency.</p>
<p>Other tax relief</p>	<p>No information at this time</p>

State response to COVID-19

50-state summary

Other tax considerations (e.g., legislation, controversy)	<p>The Michigan legislature in session</p> <p>The Michigan Tax Tribunal has suspended all in-person administrative hearings until March 1, 2021.</p> <p>The Michigan Courts announced that filing deadlines with the Michigan Supreme Court and Michigan Court of Appeals will begin to run on June 8, 2020.</p> <p>The Hearings Divisions of the MI DOT is now accepting electronic requests for informal conferences. Click here for more information.</p> <p>In a September 8, 2020 press release, the MI DOT reminded taxpayers and tax professionals that digital signatures can be used on forms, including forms that cannot be e-filed.</p>
Other links and resources	<p>The MI DOT has created a COVID-19 webpage.</p>

State response to COVID-19

50-state summary

Minnesota

Last updated on 12/17/20

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Personal income tax relief	<p>On March 23, 2020, the Minnesota Department of Revenue (MN DOR) extended the deadline for taxpayers to file and pay 2019 individual income tax, without any penalty and interest, until July 15, 2020. This relief includes all estimated and other tax payments for tax year 2019 that would otherwise be due April 15, 2020, but it does not include estimated tax payments for Minnesota income tax due on April 15, 2020, for the 2020 tax year. Penalties and interest will not accrue during the extension period.</p> <p>The MN DOR said that the MN estate tax filing and payment deadlines has been extended. The filing deadline is automatically extended for the longer of six months after the original due date or any extension granted by the IRS (the IRS extended the federal deadline to July 15, 2020). The payment deadlines are either 9 months after the date of death or any extension granted by the IRS.</p> <p>On its MN DOR COVID-19 FAQs for individuals, the MN DOR said that Coronavirus Relief Fund Payments from local government is gross income to the recipient and unless an exclusion or exemption applies, would be taxable. The MN DOR said state tax treatment will determined by the IRS. The IRC allows for an exclusion for certain disaster relief payments to individuals. Since COVID-19 was declared a federal disaster, the payments may qualify for the exclusion. See IRS Pub. 3833 for more on disaster relief.</p> <p>For more see the MN DOR COVID-19 FAQs for individuals.</p>
Sales, use or other transaction tax relief	<p>The MN DOR extended the grace period for sales and use tax payments for businesses required to suspend or reduce services under Executive Order 20-04 during which it will not assess penalties or interest for payments due on March 20 if they are remitted by May 20. The grace period only applies for monthly payments due March 20 and pay by May 20 and have monthly or quarterly payments due April 20 and pay by May 20.</p> <p>The MN DOR announced in its COVID-19 FAQs for businesses that it will not seek to establish nexus for any business tax solely because an employee is temporarily working from home due to the COVID-19 pandemic.</p> <p>For more, see the MN DOR's COVID-19 FAQs for businesses.</p>

State response to COVID-19

50-state summary

Property tax relief	<p>The MN DOR explained that neither it, nor the counties, have the authority to delay property tax payments, which are set by state law, with the first-half payments due May 15, 2020. However, while the DOR does not have the authority to abate penalties and interest on late payment of property taxes, counties are authorized to do so. Counties can abate penalties and interest if the county board finds the penalty “unjust and unreasonable”. (County board determine what when a situation is “unjust and unreasonable”.)</p> <p>For more, see MN DOR COVID-19 Property Tax FAQs.</p>
Business income tax relief	<p>As of March 31, 2020, the MN DOR states that filing and payment deadlines have not changed for corporation franchise, S corporation, partnership or fiduciary taxes due to the COVID-19 pandemic. Taxpayers can request relief from late-filing or late-payment penalties and interest for reasonable cause, including emergency declarations by the president and governor due to COVID-19. C-corporations will still be entitled to an automatic statutory filing extension of the later of seven months after the original due date or an extended federal due date, and S-corporations, partnerships, and fiduciaries will still be entitled to an automatic statutory extension to coincide with an extended federal due date.</p> <p>The 2019 and 2020 estimated tax due date have not been changed.</p> <p>The MN DOR announced in its COVID-19 FAQs for businesses that it will not seek to establish nexus for any business tax solely because an employee is temporarily working from home due to the COVID-19 pandemic.</p> <p>The MN DOR in its COVID-19 FAQs for businesses that awards from the Minnesota Small Business Relief Grants Program “will likely be gross income to the recipient and taxable.” Similarly, Coronavirus Relief Fund payments from local government would likely be gross income to the business and taxable.</p> <p>For more, see the MN DOR’s COVID-19 FAQs for businesses.</p>

State response to COVID-19

50-state summary

<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>Economic Injury Disaster Loan declaration, making up to 2 million in small business administration loans available sooner.</p> <p>Minnesota Department of Employment and Economic Development (DEED) has communicated a relaxing of reporting related to recipients of the Minnesota Investment Fund. See the DEED's FAQs on business financing programs related to COVID-19 pandemic.</p> <p>HF 5 (enacted June 16, 2020) provides \$62.5 million in small business grants and loan funding.</p> <p>SF 31 (2020 7th Special Sess., enacted December 16, 2020) provides relief payments ranging from \$15,000 - \$45,000, to restaurants, bars, gyms, and bowling centers required to temporarily close or reduce services in November under Executive Order 20-99. Eligible business will receive payments based on number of employees and participation in the state unemployment insurance system. Further, these payments are considered taxable income. The state will determine which businesses are eligible and notify the eligible businesses of the relief payment amount by December 31, 2020. Click here for more on the relief payments.</p>
<p>Payroll and employment tax-related relief</p>	<p>According to the MN DOR COVID-19 webpage, although the filing deadlines for state income tax withholding (SITW) returns and payments are not extended, employers unable to timely file and pay may request an abatement of interest and penalties if they have reasonable cause, such as the adverse impacts of COVID-19. For additional information on this development, see Tax Alert 2020-1079.</p> <p>The MN DOR announced in its COVID-19 FAQs for businesses that it will not seek to establish nexus for any business tax solely because an employee is temporarily working from home due to the COVID-19 pandemic. This guidance does not change the requirement that Minnesota employers are required to withhold resident income tax from all wages earned within the state if there are business operations within the state other than temporary teleworkers working from home due to COVID-19. The guidance also does not relieve an employer from the obligation to withhold nonresident income tax for wages paid for services performed within the state except for nonresidents who are residents of the reciprocal agreement states of Michigan and North Dakota. (See Tax Alert 2020-1027)</p>

State response to COVID-19

50-state summary

Other tax relief

Gambling Tax Payment Extension. The MN DOR is [granting](#) a grace period to May 20, 2020 for Lawful Gambling Tax payments for organizations that request an extension for payments originally due on March 20 or April 20. The [grace period](#) has been extended and expanded. Now the payments due March 20, April 20 and May 20 are due June 22, 2020.

MinnesotaCare Tax Filing Extension. The MN DOR is [granting](#) a 60-day extension for MinnesotaCare annual tax return that was due March 16, 2020 and the monthly and quarterly payments due April 15, 2020 and May 15, 2020. For those that file an extension for their 2019 MinnesotaCare annual return by April 15, 2020 have until May 15, 2020 to file that return. The MN DOR is further granting an automatic 60-day payment grace period for MinnesotaCare monthly and quarterly estimated tax payments due April 15, 2020, and a 30-day payment grace period for MinnesotaCare monthly and quarterly estimated tax payments due May 15, 2020, with both payments due by June 15, 2020.

Occupation Tax Grace Period. The MN DOR is [granting](#) a 60-day grace period for the Occupation Tax annual payments due on May 1, 2020, which is now due July 1, 2020. Penalties and interest will not be assessed during this grace period, if the full payment (or 90% of the amount due if an extension filer) is paid by July 1, 2020. The extension only applies to payments, returns are still due May 1, 2020. However, taxpayers can file under the extension guidelines, in which case the return would be due December 1, 2020.

For more, see the MN DOR's [COVID-19 FAQs](#) for businesses.

[HF 37](#) (enacted June 18, 2020) protects the tax exemption for solid waste management, recyclable materials and source-separated compostable materials. The law provides that in determining whether a facility meets thresholds or conditions for recyclable material or source-separated compostable material the revenue commissioner and the commissioner of the Pollution Control Agency (PCA) may exclude some or all facility data to account for operational changes related to COVID-19 from the date of Emergency Executive Order 20-01 (or related emergency executive order was issued) until 60 days after the order is terminated or rescinded. Further, recyclable materials exemption from solid waste management tax do not lose that exemption because the materials were delivered to a disposal or resource recovery facility due to COVID-19. This relief applies to recyclable materials delivered to a disposal or resource recovery facility after April 1, 2020, until the commissioner of the PCA files someone to accept the recyclable materials or 60 days after Emergency Executive Order 20-01 (or related emergency order) is terminated or rescinded.

The MN DOR has posted COVID-19 specific [guidelines](#) on penalty (and interest) abatement for businesses.

State response to COVID-19

50-state summary

Other tax considerations (e.g., legislation, controversy)	<p>Local Board of Appeal and Equalization Meetings. For property tax appeals, the Minnesota DOR has granted all Local Boards of Appeal and Equalization an automatic extension for all 2020 meetings.</p> <p>The MN DOR is temporarily stopped issuing new: (1) levies from bank accounts, wages, or other income; (2) revocations of professional licenses and sales tax permits; and (3) property seizures. See MN DOR FAQs for businesses.</p> <p>Minnesota Tax Court is closed to in-person filing until further notice. Taxpayers can request a 30-day extension of time to appeal a ruling; such request should be emailed to: submissions@taxcourt.state.mn.us. In addition, all other documents filed in a case pending before the tax court should be emailed to the same email. The tax court said that it will continue to move its docket forward.</p> <p>The MN DOR has posted COVID-19 specific guidelines on penalty (and interest) abatement for businesses and guidelines on penalty (and interest) abatement for individuals.</p>
Other links and resources	<p>The MN DOR has established a COVID-19 response webpage.</p>

State response to COVID-19

50-state summary

Mississippi

Last updated on 10/15/20

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Personal income tax relief	<p>The Mississippi DOR announced that the deadline to file and pay the 2019 individual income tax is extended until July 15, 2020. The first quarter 2020 estimated tax payment is also extended until July 15, 2020. Penalty and interest will not accrue on the extension period through July 15, 2020. Mississippi Department of Revenue (MS DOR) Notice 2020-01 "Extensions for the COVID-19 Pandemic" (March 23, 2020); MS DOR Notice 80-20-001 (May 1, 2020); MS DOR Notice 80-20-002 (May 5, 2020). See Tax Alert 2020-0755. The Mississippi DOR has stated it will "end the period of suspension and begin to accrue penalty and interest on new assessments and new outstanding liabilities beginning on August 20, 2020."</p> <p>S2772 provides that PPP funds received are not subject to tax, but eligible expenses for which PPP funds are received may not be deducted. H1748 revises the definition of the term "gross income" to exclude amounts received as loans, advances and/or grants under the CARES Act; cancelled indebtedness provided for under the CARES Act; amounts received as payments under S2772; and amounts received as grants under the 2020 COVID-19 MS Business Assistance Act. It also amends S2772 to provide that no deduction is allowed for otherwise deductible payments paid with PPP funds, but only to the extent those payments are not allowed as deductions for federal income tax purposes; and for related purposes.</p>
Sales, use or other transaction tax relief	<p>The extension does not apply to sales tax, use tax or any other tax types. These returns should be filed and paid on the normal due date. MS DOR Notice 2020-01 "Extensions for the COVID-19 Pandemic" (March 23, 2020).</p>
Property tax relief	<p>No information at this time</p>

State response to COVID-19

50-state summary

Business income tax relief

The Mississippi DOR [announced](#) that the deadline to file and pay the 2019 corporate income tax is extended until July 15, 2020. The first quarter 2020 estimated tax payment is also extended until July 15, 2020. Penalty and interest will not accrue on the extension period through July 15, 2020. MS DOR Notice 2020-01 ["Extensions for the COVID-19 Pandemic"](#) (March 23, 2020); MS DOR [Notice 80-20-001](#) (May 1, 2020); MS DOR [Notice 80-20-002](#) (May 5, 2020). See [Tax Alert 2020-0755](#).

The Mississippi Department of Revenue said on March 26, 2020, that during the period of the COVID-19 national emergency it will not impose nexus or alter apportionment of income for any business while its employees are temporarily on telework assignments within the state. ["Mississippi Department of Revenue Response to Requests for Relief"](#). See [Tax Alert 2020-0792](#).

[S2772](#) provides that PPP funds received are not subject to tax, but eligible expenses for which PPP funds are received may not be deducted. [H1748](#) revises the definition of the term "gross income" to exclude amounts received as loans, advances and/or grants under the CARES Act; cancelled indebtedness provided for under the CARES Act; amounts received as payments under [S2772](#); and amounts received as grants under the 2020 COVID-19 MS Business Assistance Act. It also amends [S2772](#) to provide that no deduction is allowed for otherwise deductible payments paid with PPP funds, but only to the extent those payments are not allowed as deductions for federal income tax purposes; and for related purposes.

The Mississippi DOR [has stated](#) it will "end the period of suspension and begin to accrue penalty and interest on new assessments and new outstanding liabilities beginning on August 20, 2020."

State response to COVID-19

50-state summary

Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs

On May 20, 2020 Governor Reeves [announced](#) small business relief and signed [S2772](#), creating a \$300 million grant program. The first \$60 million provides direct payments of \$2,000 for eligible taxpayers. MS DOR [posted](#) business relief payment guidelines including eligibility information and stating that businesses and individuals need not take any action to receive the \$2,000 payment. The remaining \$240 million establishes the Back to Business Mississippi Grant Program, administered by the MS Development Authority, to reimburse eligible taxpayers for eligible expenses with grants available up to \$25,000. On May 29, 2020, Governor Reeves [announced](#) the launch of the Back to Business Mississippi Grant Program [website](#), which includes information on eligibility and application. Businesses must have 50 or fewer employees. [S3053](#), enacted August 18, 2020, amended S2772 expanding and clarifying the Back to Business Mississippi Grant Program. [H1811](#), enacted October 9, 2020, amends S2772 and S3053, revising the definition of “eligible taxpayer” for relief payments.

[H1729](#) gives priority for tax credits to certain businesses making voluntary cash contributions during calendar year 2020 to eligible charitable organizations certified as job training, workforce development, or educational services charitable organizations. The bill also provides that certain tax credits will not apply to broadband technology equipment when the equipment is paid for with funds available under the CARES Act. MS DOR [Notice 80-20-02](#); MS DOR “[Eligible Charitable Organizations](#).”

[H1810](#) creates the “[Mississippi Rental Assistance Grant Program](#),” (MRAP) providing grants up to \$30,000 to eligible property owners with lost rental income between March 1, 2020 and December 30, 2020.

State response to COVID-19

50-state summary

Payroll and employment tax-related relief	<p>Withholding tax payments for the month of April are extended until May 15, 2020. MS DOR Notice 2020-01 “Extensions for the COVID-19 Pandemic” (March 23, 2020). See Tax Alert 2020-0755 and Tax Alert 2020-0792.</p> <p>Governor Reeves signed Executive Order No. 1481 which extends first-quarter 2020 state unemployment insurance (UI) contribution deadlines to July 31, 2020 for contributory and reimbursing employers and waives late payment penalties. The deadline for filing the first-quarter UI wage report was not extended, but employers affected by COVID-19 will not be charged late filing penalties if filed by July 31. Executive Order No. 1510 replaces and supersedes Executive Order No. 1502 and Executive Order No. 1481. See Tax Alert 2020-1306; MDES “Resources for Workers and Businesses on COVID-19.”</p> <p>The order also states that employer accounts will not be charged with workers’ UI benefits attributable to COVID-19 between March 8, and June 27, 2020. This applies to both contributory and reimbursing employers. Employers must notify employees of the availability of UI benefits at the time of separation. Notification to the Mississippi Department of Employment Security (MDES) within 10 days of a worker’s refusal to return to employment has not changed. The work-search requirement is suspended from March 8, until August 8, 2020, the one-week waiting period is waived for all claims filed from March 8, until December 26, 2020, and the weekly wage limit before UI benefit reduction has been increased for claims filed from May 3, to September 26, 2020. Executive Order No. 1510 replaces and supersedes Executive Order No. 1502 and Executive Order No. 1481. See Tax Alert 2020-1312; MDES “Resources for Workers and Businesses on COVID-19.”</p>
Other tax relief	No information at this time
Other tax considerations (e.g., legislation, controversy)	<p>The Mississippi DOR has stated it will “resume issuing assessments on August 20, 2020.”</p> <p>The Mississippi legislature reconvened on August 24, 2020.</p>
Other links and resources	Mississippi DOR webpage .

State response to COVID-19

50-state summary

Missouri

Last updated on 10/29/20

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Personal income tax relief	<p>Missouri Department of Revenue (MO DOR) is automatically extending the individual tax filing and payment deadline for returns originally due on April 15, 2020, to July 15, 2020. This relief also applies to individual estimated tax payments for tax year 2020 that are due on April 15, 2020 and June 20, 2020.</p> <p>The MO DOR further announced that it is extending the deadline to file MO partnership income returns (Form MO-1065) that were originally due on April 15, 2020, to July 15, 2020.</p> <p>The individuals who file their return or file an extension by July 15, 2020, will have penalties and interest waived if the tax due is paid by that date. Penalties and interest will begin to accrue on remaining unpaid balances as of July 16, 2020.</p> <p>Taxpayers who need additional time to file their return can request an extension to file until October 15, 2020. This extension only applies to filing and does not extend the time to pay. Missouri Department of Revenue Press Release (March 21, 2020); Press Release (April 13, 2020); Press Release (April 14, 2020). See also MO DOR Individual, Corporation or Partnership Returns: FAQs Related to COVID-19 FAQs extensions (last viewed May 4, 2020)</p>
Sales, use or other transaction tax relief	No information at this time
Property tax relief	No information at this time
Business income tax relief	<p>The MO DOR is extending corporate income tax filing and payment deadlines for returns that were originally due on April 15, 2020, to July 15, 2020. This includes any estimated tax payments for the year 2020 that are due on April 15 and June 15. Penalties and interest will be waived through July 15, 2020, for tax payments due on April 15, 2020. Interest and penalties will begin to accrue on any remaining unpaid balances as of July 16, 2020.</p> <p>Taxpayers who need additional time to file their return can request an extension to file until October 15, 2020. This extension only applies to filing and does not extend the time to pay. Missouri Department of Revenue Press Release (March 21, 2020); Press Release (April 13, 2020).</p>

State response to COVID-19

50-state summary

Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs

SBA issues Economic Injury Disaster Loan assistance to small business and private non-profit organizations. Loans to small businesses with interest rate of 3.75%, maximum 30 years. Application is due December 21, 2020.

On July 14, 2020, Governor Mike Parson announced \$50 million in new grant programs for Missouri businesses. \$30 million will be provided for the small business grant program and \$20 million will be provided for PPE retooling grant programs. Additional information on the small business grant program is available [here](#). The PPE grant program will help manufacturers by awarding grant funds to those companies facing increased PPE production costs. Grant funds can be used to help purchase equipment and retooling, upgrading, or expanding facilities to increase PPE production. Additional information on the PPE grant program is available [here](#).

On July 16, 2020, Governor Mike Parson announced the Destination Marketing Organization Grant Program, which provides \$15 million in CARES Act funding to destination marketing organizations, entities that promote Missouri as “a great place to visit.” Click [here](#) for more.

Missouri Governor Mike Parson has allocated \$20 million in CARES Act funding to support Missouri meat and poultry processing facilities to address supply chain disruptions resulting from the COVID-19 public health emergency. Click [here](#) for more.

Additional information is available <https://showmestrong.mo.gov/>.

State response to COVID-19

50-state summary

Payroll and employment tax-related relief	<p>The Missouri Department of Labor (MO DOL) announced that it was in the process of temporarily waiving any charges to contributory employer for benefits paid out to claimants as a result of a loss work due to COVID-19.</p> <p>The first quarter employer contribution and wage payment deadline is extended from April 30, 2020 to June 1, 2020. However, the contribution and wage reports are still due by April 30, 2020. For more on these developments, see the MO DOL Unemployment Information, "COVID-19 pandemic Coronavirus (COVID-19) and Unemployment Insurance Benefits Questions and Answers" (March 26, 2020).</p> <p>The MO DOL announced that the 2020 first-quarter employer state unemployment insurance contributions normally due April 30, 2020, can be paid as late as June 1, 2020. Contribution and wage reports for the first quarter 2020 continue to be due by April 30, 2020. (Tax Alert 2020-0782)</p> <p>According to the MO DOL COVID-19 FAQs, contributory employers will not be charged for unemployment insurance (UI) benefits collected by workers affected by COVID-19. See Tax Alert 2020-1108.</p> <p>The MO DOL announced that due to the reopening of state businesses, effective July 5, 2020, it will once again begin charging employers with unemployment insurance (UI) benefits. Also beginning the week of July 5, 2020, claimants will be required to resume fulfilling work-search requirements to continue to be eligible for UI benefits. The MO DOL will also stop waiving the one-week waiting period for UI claims filed on or after July 5, 2020. (See Tax Alert 2020-1579)</p> <p>The MO DOL announced that UI benefits paid to workers under an approved shared-work plan will not be charged against employers' accounts through December 26, 2020. (Tax Alert 2020-1709)</p> <p>The St. Louis Collector of Revenue stated in recent guidance that employees who are working remotely in connection with the COVID-19 emergency should be treated as working in their original place of work for purposes of the city's earnings tax. Accordingly, St. Louis employers should continue to withhold the earnings tax for these employees in the same manner as they did prior to the temporary relocation of their employees. (See Tax Alert 2020-2044)</p> <p>The MO DOR explained in its withholding tax frequently asked questions (FAQs) that income tax and withholding apply to wages earned within the state by employees who are working remotely within the state pursuant to the normal rules that apply. The MO DOR gives no exception for teleworkers who are temporarily working in the state due to COVID-19. (See Tax Alert 2020-2561.)</p>
Other tax relief	<p>The MO DOR has granted a two-month automatic extension for vehicle owners with registrations expiring in the months of March and April 2020 without paying a late penalty. Vehicle owners will be able to continue operating their vehicles in Missouri without penalty until they can apply for renewal. Missouri Department of Revenue Press Release (March 21, 2020). See also MO DOR Motor Vehicle: FAQs Related to COVID-19 Extensions (last viewed May 4, 2020)</p>

State response to COVID-19
50-state summary

Other tax considerations (e.g., legislation, controversy)	The Missouri legislature adjourned May 17.
Other links and resources	The MO DOR is posting COVID-19 related guidance here .

State response to COVID-19

50-state summary

Montana

Last updated on 10/15/20

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Personal income tax relief	<p>Montana Governor Steve Bullock ordered the extension of the state's income tax filing and payment deadlines until July 15, 2020, in line with federal income tax extensions. The Montana Department of Revenue (MT DOR) is authorized to "be lenient" when working with individuals to waive penalties and interest associated with late tax payments. MT DOR "Governor Bullock Extends Montana's Tax Filing Deadline" (March 20, 2020)</p> <p>The MT DOR has also said that while it is not providing an extension for taxpayers currently on payment plans, it encourages taxpayers to contact the Collection Bureau if they need an extension.</p> <p>The extension applies to estates and trusts.</p> <p>The deadline for those making estimated tax payments for the first quarter of 2020 has also been extended to July 15. The due date for the second quarter remains June 15 at this time.</p> <p>If the postponement of the federal due date results in an amount being includable or deductible from gross income (e.g. contributions to an IRA), then the same amount is includable or deductible for Montana tax purposes. MT DOR's COVID-19 FAQs.</p> <p>The MT DOR stated that COVID-19 federal stimulus payments to individuals are exempt from state income tax. The MT DOR also announced that to the extent loans are forgiven under the CARES Act, the amounts are not included in gross income and are not taxable. On August 18, 2020, the MT DOR released Taxability of CARES Act Relief Provisions to Montana Taxpayers guidance regarding taxability of funds received through the Montana Loan Deferment Program and various grants programs.</p> <p>The MT DOR released Net Operating Loss (NOL) Changes Due to COVID-19, which outlines the CARES Act provisions that apply to calculating MT taxable income. As a result, some taxpayers may have to amend 2018 and 2019 tax returns; and individuals, estates, and trusts may carry back their NOL. On August 6, 2020, the DOR announced an updated NOL schedule for individuals, estates, and trusts to recalculate the NOL for 2018 and/or 2019 to carry back to previous years. For corporations, the amended return instructions and NOL provisions remain unchanged.</p> <p>For more see the MT DOR's COVID-19 FAQs.</p>
Sales, use or other transaction tax relief	<p>Montana does not impose a sales tax. MT DOR "General Sales Tax" (last visited March 31, 2020).</p> <p>The MT DOR has not issued any guidance related to the state's Lodging Facility Sales and Use Tax.</p>

State response to COVID-19

50-state summary

Property tax relief	<p>The Property Assessment Division (PAD) is still working and appraisers will be more active in the field. Personal property assessment notices will be sent dated May 8 and Real Property assessment notices are under review and will be sent dated June 19.</p>
Business income tax relief	<p>The MT DOR released Net Operating Loss (NOL) Changes Due to COVID-19, which outlines the CARES Act provisions that apply to calculating MT taxable income. As a result, some taxpayers may have to amend 2018 and 2019 tax returns; and individuals, estates and trusts may carry back their NOL. On August 6, 2020, the DOR announced an updated NOL schedule for individuals, estates, and trusts to recalculate the NOL for 2018 and/or 2019, to carry back to previous years. For corporations, the amended return instructions and NOL provisions remain unchanged.</p> <p>The MT DOR also announced that to the extent loans are forgiven under the CARES Act, the amounts are not included in gross income and are not taxable. On August 18, 2020, the MT DOR released Taxability of CARES Act Relief Provisions to Montana Taxpayers guidance regarding taxability of funds received through the Montana Loan Deferment Program and various grants programs.</p>
Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	<p>Governor Bullock announced that the operating expenses of eligible healthcare, medical, and related facilities are eligible for financing under the Montana Facility Finance Authority Act.</p> <p>Governor Bullock issued a Directive to provide emergency rental assistance to help families with limited financial resources make ends meet during the unprecedented economic situation caused by COVID-19. The program will also include relief funds specifically for households with children eligible for the Temporary Assistance for Needy Families (TANF) program. The state is exploring additional funding options for families who are not TANF-eligible, including federal CARES Act relief money. The Directive is effective through April 24.</p> <p>The Montana Loan Deferment Program will allow eligible businesses and other entities to defer payments on existing loans for 6 to 12 months. If a borrower is approved for the program, Coronavirus relief funds will be used to provide payments to participating lenders to convert existing commercial loans to interest only status and to cover interest payments for 6 to 12 months, up to 6% or \$300,000. Total funding available is \$125 million.</p> <p>The Montana Business Adaptability Grant Program will provide reimbursement for COVID-19 expenses related to keeping staff and customers safe. Businesses must have incurred eligible adaptation expenses since March 1, due to COVID-19. Total funding available is \$20 million.</p> <p>The Montana Business Stabilization Program will provide up to \$10,000 of working capital for small businesses to support certain operational expenses. Businesses must employ 50 or less and have sustained a loss of revenue since February 15, due to COVID-19. Total funding available is \$75 million.</p> <p>For more information on financial relief options, visit Montana's Department of Commerce COVID-19 page.</p>

State response to COVID-19

50-state summary

Payroll and employment tax-related relief	Governor Bullock directed \$200 million in COVID-19 relief funds to boost the Unemployment Insurance Trust Fund to prevent Montana businesses from experiencing an 85% increase in tax rate.
Other tax relief	<p>Governor Bullock issued a Directive to waive the current requirement that local and county governments implement a 2 mill emergency levy in order to access new funding coming to Montana through the CARES Act. The Governor stated that "Montana taxpayers shouldn't be forced to pay a penalty to allow local and county governments to receive the aid passed by Congress to respond to the unprecedented economic situation caused by COVID-19."</p> <p>The MT Motor Vehicle Division (MVD) announced the temporary suspension of (1) certain requirements pertaining to the process for renewing a driver's license online or by mail; (2) certain requirements relating to the administration of commercial driver's licenses where waiver has been authorized by the Federal Motor Carrier Safety Administration (FMCSA); and (3) certain timelines relating to motor vehicle title and registration transactions.</p>
Other tax considerations (e.g., legislation, controversy)	The Montana legislature is not in session in 2020.
Other links and resources	The MT DOR provides updates related to its COVID-19 response on the following webpage .

State response to COVID-19

50-state summary

Nebraska

Last updated on 10/22/20

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Personal income tax relief	<p>Nebraska's income tax filing and payment deadlines are automatically extended to July 15, 2020, including estimated tax payments originally due on April 15, 2020. The extension applies to individuals, trusts, estates, and other non-corporate tax filers, and to income tax returns and payments due on and after April 15, 2020 and before July 15, 2020. The Nebraska Department of Revenue (NE DOR) may grant penalty and interest relief depending on the taxpayer's circumstances. Office of Governor Pete Ricketts, Press Release "Gov. Ricketts Announces Extended Tax Deadline, Overviews the State's Continuity Plans" (March 23, 2020); NE DOR FAQs about the income tax due date extension (last viewed April 22, 2020).</p> <p>Taxpayers seeking such relief are required to submit a Request for Abatement of Penalty (Form 21) or Request for Abatement of Interest (Form 21A), and include a statement detailing how they were impacted by the COVID-19 emergency. These forms may be found by visiting Request for Abatement of Penalty or Request for Abatement of Interest.</p> <p>The estimated tax payment due June 15 has not been extended and remains due June 15.</p> <p>Taxpayers that need additional time to file their return can file a Nebraska extension request by July 15, 2020. The extended due to file would be October 15, 2020 for individuals and estates and trusts. Taxpayers granted a federal extension will automatically be granted a six-month Nebraska extension.</p>
Sales, use or other transaction tax relief	<p>The NE DOR in COVID-19 FAQs said the deadline for filing sales tax (and other transaction taxes) has not been extended.</p>
Property tax relief	<p>Through Executive Order 20-17 the governor is providing penalty relief for late filed Nebraska Personal Property Returns and for failure to timely report tangible personal property. The 10% penalty on the tax due imposed on Personal Property Returns filed after May 1 and before June 30, and the 25% penalty imposed on such returns filed on or after July 1, are waived from April 9, 2020, for tax year 2020. Further, the forfeiture of the exemption for tangible personal property for failure to timely report tangible personal property is waived until July 15, 2020. The forfeiture provisions apply to tangible personal property reported on or after July 16, 2020. Interest will be assessed on the value added to personal property return or added through the filing of a personal property return after July 15, 2020, (or the date such tax becomes delinquent). The governor noted that this order should not be construed to extinguish a taxpayer's duty to file a Nebraska Property Return on or before May 1, 2020.</p>

State response to COVID-19

50-state summary

Business income tax relief

Nebraska's income tax filing and payment deadlines are automatically extended to July 15, 2020, including estimated tax payments originally due on April 15, 2020. The extension applies to trusts, estates, corporations and other non-corporate tax filers, and to income tax returns and payments due on and after April 15, 2020, and before July 15, 2020. The NE DOR may grant penalty and interest relief depending on the taxpayer's circumstances. Office of Governor Pete Ricketts, Press Release "[Gov. Ricketts Announces Extended Tax Deadline, Overviews the State's Continuity Plans](#)" (March 23, 2020); NE DOR [FAQs about the income tax due date extension](#) (last viewed April 22, 2020).

Taxpayers seeking such relief are required to submit a Request for Abatement of Penalty (Form 21) or Request for Abatement of Interest (Form 21A), and include a statement detailing how they were impacted by the COVID-19 emergency. These forms may be found by visiting [Request for Abatement of Penalty](#) or [Request for Abatement of Interest](#).

The estimated tax payment due June 15, 2020 **has not been** extended and remains due June 15, 2020.

Taxpayers that need additional time to file their return can file a Nebraska extension request by July 15, 2020. The extended due to file would be November 15, 2020, for corporations. Taxpayers grafted a federal extension will automatically be granted a six-month Nebraska extension.

The 2019 Financial Institutions Tax Return filing deadline and payment due date cannot be postponed; however, the NE DOR [said](#) that it will waive any penalties and interest for payments due between April 1, 2020 and before July 15, 2020.

State response to COVID-19

50-state summary

Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs

The Nebraska Department of Economic Development (NE DED) has allocated Community Development Block Grant (CDBG) funds to assist qualified businesses that have been impacted by the COVID-19 emergency. This funding is currently available through NE DED's CDBG Economic Development (ED) funding category. Under new CDBG guidelines, CDBG ED may be able to assist the following types of for-profit businesses: manufacturing, scientific testing, research and development, grocery stores, pharmacies and hardware stores. NE [DED COVID-19 Information – CDBG Resources to Assist Businesses Impacted by COVID-19](#) (last visited March 30, 2020).

Economic Injury Disaster Loan declaration, making small business administration loans available sooner. Financing of up to \$2,000,000 regardless of business size.

Property Tax Incentive Act ([LB 1107](#)), effective for tax years beginning or deemed to begin on or after January 1, 2020, provides tax relief with a new, refundable income tax credit against either the income tax or the franchise tax, based on how much a taxpayer paid in property tax to the school district in the previous year multiplied by a percentage set by the NE DOR to limit the total refund for all taxpayers to \$125 million. The bill directs the NE DOR to develop a procedure to allow eligible taxpayers who are not subject to either tax to claim the Act's refundable credits.

Nebraska has waived all recapture provisions related to the Nebraska Advantage Act. To avoid recapture under force majeure provision, the project holder must show both that (1) a triggering event occurred, and (2) the project-holder's failure to maintain required employment or investment levels was caused by the triggering event. The length of time for which recapture is prevented depends on the project-holder's ability to demonstrate that the triggering event continued to cause its failure to maintain-levels. NE DOR, "[GIL 29-20-1](#)" April 22, 2020).

In [GIL 29-20-2](#) (May 28, 2020), the NE DOR provides guidance on the treatment of alternative employment arrangements (e.g., WFH, work reduced hours, being paid to stand ready-to-work) due to COVID-19 for purposes of calculating new employment levels under the Nebraska Advantage Act (Act). Under the Act, new employees are calculated based on the number of hours worked at the project. For employers that have arranged for some employees to WFH, the NE DOR for the entire period the GIL is applicable, will not require employers to track the location of workers displaced by the COVID-19 pandemic and it will consider all employees who worked at the project prior to March 13, 2020, as continuing to work at that location (even though the employee is allowed to temporarily work at an alternative location). Employees hired after March 13, 2020, who WFH or an alternative side, and begin work at the project location by the date this GIL expires, will be considered to have worked at the project since their date of hire. The NE DOR said that incentive companies should track employee hours as though these employees are working at the project while the GIL is applicable, regardless of where the employees are working.

The hours of employees that have been placed on stand ready-to-work status will be treated similarly to vacation or sick leave. As such these hours will be considered leave time used and will count toward the calculation of the number of new employees.

State response to COVID-19

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The GIL also addresses the calculation of the number of new employees, which includes hours paid at or above the required weekly wage, for employees that continue to work but at a reduced or subsidized rate of pay. Furloughed workers who are paid benefits, but not wages, are not included in the calculation of the number of new employees as they do not meet the required weekly wage. Employees working reduced hours will count toward the employee calculation if they receive the required weekly wage.

This GIL applies to tracking hours and calculating the number of new employees for the period beginning March 13, 2020 and continuing until the later of January 1, 2021 or 30 days after the end of the declared COVID-19 emergency.

On October 19, 2020, Governor Ricketts [announced](#) new grant programs to “Get Nebraska Growing”, with a second round of grants as follows

- ▶ Community CARES Grant program - \$48.5 million in additional funds for non-profits and care providers to aid in their response to COVID-19
- ▶ Business and Livestock Producer Stabilization Grant program - \$25 million will be awarded on a firstcome first-served basis, to eligible businesses and ag producers that have not yet received assistance.

In addition, direct grants will be awarded to: restaurants and bars (\$20 million); cosmetic, message, and body art services (\$22 million), event and sport centers (\$20 million), hotels and convention centers (\$34 million), ethanol producers (\$15 million), zoos (\$6.05 million) and movie theaters (\$3.2 million).

The [grant application process](#) is open October 21, 2020 through November 13, 2020.

State response to COVID-19

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<p>Payroll and employment tax-related relief</p>	<p>Governor Ricketts, through Executive Order 20-04, has temporarily waived certain provisions of the state's unemployment insurance (UI) law to provide flexibility to support workers and businesses impacted by the COVID-19 emergency. Specifically, the Executive Order waives the requirement that UI benefit recipients search for work, eliminates the waiting week to be eligible for UI benefits, and stipulates that COVID-19 UI benefits are not to be charged to employers' account. Neb. Off. of Governor Pete Ricketts, Press Release Gov. Ricketts Issues Executive Order to Loosen Unemployment Insurance Eligibility Requirements (March 17, 2020); "Employer Unemployment Insurance FAQs" (March 20, 2020). See Tax Alert 2020-0720. Through Executive Order No. 20-31 (issue July 6, 2020), Governor Ricketts reinstated work search requirement, effective July 12, 2020.</p> <p>The NE DOR on its COVID-19 FAQ page said that the deadline for income tax withholding (Forms 941N or 501N) and payment due dates have not been postponed.</p> <p>The NE DOR updated its COVID-19 FAQs to address the income tax withholding requirements that apply when employees are temporarily working from home from an alternate state. The NE DOR indicates that it will not require employers to change an employee's state as it was established prior to the COVID-19 emergency for Nebraska income tax withholding purposes provided the employees are telecommuting temporarily from a work location within or outside Nebraska due to the COVID-19 emergency. This special relief is available from the date the emergency was declared on March 13, 2020, and ending on January 1, 2021, unless the emergency is extended. (See Tax Alert 2020-1379)</p>
<p>Other tax relief</p>	<p>Governor Ricketts, through Executive Order 20-04, has extended the expiration date for all driver's licenses, CDLs, state IDs and vehicle titling and registration due to expire on or after March 1, 2020, until 30 days after the executive order is lifted. Nebraska Department of Motor Vehicles "Governor's Executive Order – FAQs" (March 23, 2020); "Vehicle Titling & Registration FAQ on Gov. Ricketts Executive Order on DMV Requirements" (last visited March 30, 2020).</p>
<p>Other tax considerations (e.g., legislation, controversy)</p>	<p>The Nebraska legislative session has adjourned.</p> <p>In Revenue Ruling 99-20-1, the NE DOR said "[unless fraud is indicated, for most forms and filings, for which there is no separate [NE] DOR filing system, [NE] DOR will accept as a taxpayer signature, any mark, handwritten or digitally rendered that is, applied with actual or apparent intention to authenticate the filing as being approved and made by the signer." The NE DOR noted that the following documents must have a handwritten taxpayer signature: Power of Attorney (Form 33 or otherwise), Nebraska Extension of Statute of Limitations Agreements (Forms 872N or 872N-MF), and Nebraska Tax Return Copy Request (Form 23). The NE DOR said these signatures will be accepted on forms and filings properly submitted via mail, fax, or secure electronic means, and for documents transmitted by fax or electronic means, it will not require the original document. NE DOR Rev. Ruling 99-20-1 (March 24, 2020).</p>

State response to COVID-19
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Other links and resources	<p>The NE DOR provides updates related to its COVID-19 response on the following webpage.</p> <p>The NE DOR issued a report discussing the economic impact the individual and business tax provisions of the CARES Act will have on Nebraska revenue - see "Effects of the Coronavirus Aid, Relief, and Economic Security Act on the State of Nebraska's Tax Revenue" (May 27, 2020).</p>
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State response to COVID-19 50-state summary

Nevada

Last updated on 12/17/20

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Personal income tax relief	Nevada does not impose a personal income tax.
Sales, use or other transaction tax relief	The Nevada Department of Taxation announced that retail sale surcharges due to COVID-19 are subject to sales tax.
Property tax relief	No information at this time Please continue to monitor Nevada's Department of Taxation webpage .
Business income tax relief	No information at this time Please continue to monitor Nevada's Department of Taxation webpage .
Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	Nevada government officials are directing Nevada businesses to apply for low-interest federal loans for small businesses suffering substantial economic injury as a result of the COVID-19 emergency. The Governor's office indicated that eligible small businesses, private non-profit organizations, small agricultural cooperatives and small aquaculture enterprises may qualify for loans up to \$2,000,000. Business owners must apply by December 17, 2020. (The Governor's notice was issued prior to enactment of the CARES Act which provides substantially more and focused relief to all businesses affected by the COVID-19 emergency). Office of the Governor, Press Release, " Governor Sisolak Announces Nevada is One of First States to Get Statewide Approval for SBA Disaster Loans " (March 18, 2020); U.S. S.B.A., Declaration, " Nevada Declaration #16341: Incident Coronavirus (COVID-19) " (March 17, 2020).
Payroll and employment tax-related relief	<p>The Nevada Department of Employment, Training and Rehabilitation announced that it is exploring options to provide relief of unemployment insurance (UI) benefit charges related to COVID-19. Affected employers will be notified once the process for relief is finalized. Governor Sisolak previously announced that work-search requirements and the one-week waiting period were waived. See Tax Alert 2020-1997.</p> <p>Nevada law requires hospitality workers be provided paid sick leave for absences related to COVID-19. See Tax Alert 2020-2361.</p>
Other tax relief	SB3 , enacted July 20, 2020, requires the Nevada Department of Taxation to establish a tax amnesty program to allow a waiver of penalties and interest in certain circumstances. The Nevada Department of Taxation posted information and FAQs on the 2020 Tax Amnesty Program.
Other tax considerations (e.g., legislation, controversy)	The Nevada legislature only convenes for a regular session in odd-numbered years. A special session began on July 8, 2020.
Other links and resources	The Nevada Department of Taxation provides COVID-19 information and updates on its webpage . The NV Department of Health Response has established a Business Resource webpage .

State response to COVID-19

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New Hampshire

Last updated on 8/20/20

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Personal income tax relief	<p>New Hampshire does not impose a general personal income tax (although interest and dividends are subject to tax. (See “Business Taxes” below.)</p> <p>NH DRA “Taxpayer Assistance – Overview of New Hampshire Taxes” (last visited March 30, 2020).</p>
Sales, use or other transaction tax relief	<p>New Hampshire does not impose a general sales tax. NH DRA “Frequently Asked Question – General” (last visited March 30, 2020).</p>
Property tax relief	<p>Governor Christopher Sununu on June 25, issued an emergency order, Emergency Order # 56, permitting municipalities to enter into “agreements with property taxpayers for the payment of property taxes on an agreed schedule, which may include a reduction or waiver of any interest on such taxes.” The order permits municipalities to exercise this authority “with respect to any property taxes assessed for the tax year beginning April 1, 2020, any taxes due for prior years, or both.”</p> <p>Governor Christopher Sununu on April 3, 2020, issued an emergency order, Emergency Order #25, permitting municipalities and counties to grant blanket abatements of interest on property taxes that are not paid by the July 1, 2020, due date for the duration the state of emergency.</p>

State response to COVID-19

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Business income tax relief

The New Hampshire Department of Revenue Administration (NH DRA) issued a [press release](#) providing information on the state's Business Profits Tax (BPT) and Business Enterprise Tax (BET) treatment of the taxability of any COVID-19 related relief taxpayers receive. According to the release, "all state-level relief distributed to taxpayers required to file a BPT return - from the State of New Hampshire's portion of the federal CARES Act funds - should be included as income for BPT purposes" and "any state-level relief taking the form of a loan should not be included as income for BPT purposes, unless that loan is forgiven or otherwise discharged." Further, the guidance states "any state-level relief received by taxpayers required to file a BET return that is utilized to pay wages or other compensation to employees, interest, or dividends shall be included in the enterprise value tax base of the business and subject to the BET." For purposes of federal relief, "federal-level COVID-19 relief distributed to taxpayers required to file a BPT return should be included as income for BPT purposes" but such relief "taking the form of a loan should not be included as income for BPT purposes, unless that loan is forgiven or otherwise discharged." Finally, "any federal-level relief received by taxpayers required to file a BET return that is utilized to pay wages or other compensation to employees, interest, or dividends shall be included in the enterprise value tax base of the business and subject to the BET." NH DRA, Press Release, "[NH Department of Revenue Outlines the Taxability of COVID-19 Financial Relief](#)" (August 18, 2020).

The NH DRA [announced](#) that deadlines to file and pay the business profits tax, business enterprise tax, and interest and dividends tax have not been extended and said returns and payments continue to be due on April 15, 2020. However, the state's statutory automatic seven-month extension still applies, and the NH DRA said that, if by April 15, 2020, a taxpayer has paid an amount no less than their total 2018 tax liability for 2019, the NH DRA will not assess any applicable interest or penalties against taxpayers who file their returns and pay any remaining balance due within the automatic seven-month extension.

Additionally, first quarter estimated payments for tax year 2020 are due on April 15, 2020. A statutory safe harbor for penalty relief exists so long as the taxpayer pays 100% of their prior year liability via four quarterly estimated tax payments.

The NH DRA said it will offer additional relief from interest and penalties for qualifying taxpayers impacted by the COVID-19 emergency. Qualifying taxpayers who are unable to pay any amount due on April 15, 2020, may pay the unpaid balance by June 15, 2020, and to the extent full payments are not made by June 15, 2020, interest and penalties will accrue. A taxpayer qualifies for this relief if, for business profits tax, business enterprise tax 2018 liability was \$50,000 or less or if, for the interest and dividends tax 2018 total tax liability was \$10,000 or less. NH DRA TIR 2020-001 "[COVID-19 Pandemic Relief for Business Tax and interest & Dividends Tax](#)" (March 30, 2020).

The NH DRA on May 26, 2020, issued business profits tax, business enterprise tax, and interest and dividends tax filing guidance for taxpayers that qualified for late-filing penalty and interest relief. NH DRS Press Release "[NH Department of Revenue Offering Filing Tips Ahead of June 15 Tax Deadline](#)" (May 26, 2020)

State response to COVID-19

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Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	No information at this time
Payroll and employment tax-related relief	The New Hampshire Department of Employment Security has announced that as a result of the state's decreased unemployment insurance (UI) trust fund balance due to COVID-19 UI benefits, employers will see an increase in their state unemployment insurance (SUI) tax rates for second- and third-quarter 2020. For more information, see EY Tax Alert 2020-1878 .
Other tax relief	The New Hampshire Department of Motor Vehicles' (NH DMV) 20-day vehicle license plates, as well as NH authorized dealer 20-day plates, issued on or after February 26, 2020 have been automatically extended through April 30, 2020. These extensions do not apply to vehicle registration renewals. For additional guidance relating to vehicle registration renewals, visit each town's website. NH DMV Press Release " NH DMV Transitioning to Appointment Only Services " (March 18, 2020).
Other tax considerations (e.g., legislation, controversy)	The New Hampshire legislative session has been suspended.
Other links and resources	The NH DRA provides updates related to its response to the COVID-19 emergency on the following webpage .

State response to COVID-19

50-state summary

New Jersey

Last updated on 10/15/20

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Personal income tax relief	<p>On April 14, 2020, New Jersey Governor Phil Murphy into law the “COVID-19 Fiscal Mitigation Act” (S. 2338) which, among its provisions, extends the state’s individual income tax April 15 return filing and payment deadlines to July 15, 2020. Penalties and interest will not accrue during the extension period. While the extension applies to first quarter estimated payments due on April 15, 2020, it does not apply to fiscal year taxpayers or second quarter estimated payments. For more on this development, see Tax Alert 2020-0976. The NJ DOT has also stated statutory deadlines for filing a claim for an income tax refund or credit has been extended until “90 days after the last day of the COVID-19 Public Health Emergency” if the statutory deadline for the claim was on or after March 9, 2020, and within 90 days of the end of the public health emergency. The NJ DOR on March 31, issued Telecommuter COVID-19 Employer and Employee FAQ guidance addressing the employer withholding and employee personal income tax implications of work from home mandates during the pandemic.</p>
Sales, use or other transaction tax relief	<p>The NJ DOT has stated statutory deadlines for filing a claim for a sales tax refund or credit has been extended until “90 days after the last day of the COVID-19 Public Health Emergency” if the statutory deadline for the claim was on or after March 9, 2020, and within 90 days of the end of the public health emergency.</p> <p>The New Jersey Division of Taxation on May 6, said that sellers that have employees working from home in New Jersey due to the COVID-19 pandemic and that otherwise had not established nexus with the state will not be considered to have established nexus and be required to register and collect New Jersey sales tax so long as the out-of-state seller “did not maintain any physical presence other than employees working from home in New Jersey and is below the economic thresholds.” NJ DOT, “Telecommuter COVID-19 Employer and Employee FAQ” (May 6, 2020).</p> <p>The NJ DOT has issued guidance on the application of sales tax to surcharges imposed by businesses for COVID-19 precautions, stating that whether the fee is subject to sales tax depends on the taxability of the underlying transaction. NJ DOT, “NOTICE: Sales Tax and Surcharges for COVID-19 Precautions” (July 24, 2020).</p>

State response to COVID-19

50-state summary

<p>Property tax relief</p>	<p>New Jersey Governor, Phil Murphy on May 28, signed legislation (A.B. 4157) that extends the real property tax assessment appeals deadline to July 1, 2020, and the decision deadline for county boards of taxation to September 30, 2020. NJ DOT, "Notice: Property Tax Appeal Filing Deadline at County Boards of Taxation Extended to July 1, 2020" (May 29, 2020).</p> <p>New Jersey Governor Phil Murphy on May 15, signed legislation (A.B. 3969) that among its provisions authorizes the state's Director of the Division of Local Government Services the power to permit municipalities to provide extended grace periods for certain quarterly property tax payments.</p> <p>On April 28, 2020, Governor Phil Murphy issued an executive order to permit municipal governments to extend a grace period for the payment of property taxes due on May 1 until June 1. Executive Order No. 130 (April 28, 2020)</p>
<p>Business income tax relief</p>	<p>On October 15, 2020, Governor Phil Murphy issued an executive order, Executive Order 2020-189, extending the Corporate Business Tax return extended filing deadline from October 15, 2020, to November 16, 2020. The executive order also stipulates that the Division of Taxation "shall not impose any penalties for failure to file a corporation business tax report for the applicable tax year after October 15, 2020, but on or before November 16, 2020."</p> <p>On April 14, 2020 Governor Phil Murphy signed into law the "COVID-19 Fiscal Mitigation Act" (S. 2338) which, among its provisions, extends the state's corporate and partnership income tax April 15 return filing and payment deadlines to July 15, 2020. Penalties and interest will not accrue during the extension period. While the extension applies to first quarter estimated payments due on April 15, 2020, it does not apply to fiscal year taxpayers or second quarter estimated payments. For more on this development, see Tax Alert 2020-0976. The NJ DOT has also stated statutory deadlines for filing a claim for an income tax refund or credit has been extended until "90 days after the last day of the COVID-19 Public Health Emergency" if the statutory deadline for the claim was on or after March 9, 2020, and within 90 days of the end of the public health emergency.</p> <p>The New Jersey Division of Taxation announced on March 30, 2020 that during the period of the COVID-19 national emergency it will temporarily waive the impact of the legal threshold within N.J.S.A. 54:10A-2 and N.J.A.C. 18:7-1.9(a) that treats employee work from within New Jersey as sufficient nexus for out-of-state corporations.</p>

State response to COVID-19

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Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs

New Jersey Governor Phil Murphy on July 28, announced that an additional \$15 million in funding has been made available to the New Jersey Economic Development Authority (NJEDA) for use in its Small Business Emergency Assistance Grant Program. Governor Phil Murphy, Press Release, "[Governor Murphy Announces Additional \\$15 Million in CARES Act Funding to Recovery of Small Businesses](#)" (July 28, 2020).

New Jersey Governor Phil Murphy on July 23, announced the allocation of \$6 million to [New Jersey Redevelopment Authority](#) to fund its Small Business Lease - Emergency Assistance Grant Program, through which eligible small businesses may apply for up to \$10,000 in assistance to pay lease payments. Governor Phil Murphy, Press Release, "[Governor Murphy Announces Main Street Commercial Corridors Relief](#)" (July 23, 2020).

New Jersey Governor Phil Murphy on June 30, signed an executive order, [Executive Order 159](#), to [extend](#) until September 30, 2020, the deadline for technology and life sciences companies to apply for the state's Technology Business Tax Certificate Transfer Program which permits certain companies to can apply to sell their net operating losses and/or unused research and development (R&D) tax credits in exchange for non-dilutive capital. NJ Economic Development Authority "[Application Deadline for \\$60 Million Net Operating Loss Program Extended to September 30, 2020](#)" (July 1, 2020).

New Jersey Governor Phil Murphy on May 15, signed legislation ([A.B. 3966](#)) that among its provisions establishes that the "Alcoholic Beverage Tax Law" is not imposed on the production of hand sanitizer and other patent, proprietary, medicinal, pharmaceutical, antiseptic, and toilet preparations during a public health emergency.

On March 12, 2020, the NJEDA issued an [order](#) essentially suspending the "80% rule," which requires a full-time employee to physically work at the project site 80% of his/her time in order to be eligible for incentives available under employment-based incentive programs. Specifically, this waiver applies to recipients of incentives under the Business Employment Incentive Program, the Business Retention and Relocation Assistance Grant Program, the Urban Transit Hub Program, and the Grow New Jersey Program. The recipient will need to provide documentation from its Human Resources Department demonstrating "their work from home policy directly relates to COVID-19 and the communication to the recipient's staff that the policy has been invoked." Recipients will need to include this documentation in their 2020 annual certification submission, and they should send email notification to the NJEDA that this temporary waiver has been instituted. See New Jersey Economic Development Authority, [Press Release: NJEDA Waives 80 Percent Project Site Requirement as More Companies Respond to Coronavirus with Work-from-Home Arrangements](#) (March 12, 2020).

On March 26, 2020 the NJEDA [approved](#) the new programs listed below. All of these are targeted towards small businesses and/or Community Development Financial Institutions with the goal of increasing the

State response to COVID-19

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availability of capital and resources to small businesses. Applications are expected to be opened during the week of March 30th.

- ▶ Small Business Emergency Assistance Grant Program: A fund of up to \$5m statewide providing grants of up to \$5,000 to small businesses primarily in retail services to stabilize their operations and reduce the need for layoffs or furloughs
- ▶ Small Business Emergency Assistance Loan Program: A \$10m program providing working capital loans of up to \$100,000 to businesses with less than \$5m in revenues. Loans will have 10-year terms with zero interest for the first five years, then reset to NJEDA's prevailing floor rate, capped at 3%, for the remaining five years.
- ▶ CDFI Emergency Loan Loss Reserve Fund: A \$10m capital reserve fund to take a first loss position on CDFI loans providing low interest working capital loans to microbusinesses. This is intended to support CDFIs, allowing them to increase community outreach and reduce the risk of loan defaults.
- ▶ CDFI Emergency Assistance Grant Program: This \$1.25m program will provide grants of up to \$250,000 to CDFIs to scale up operations or reduce interest rates during the COVID-19 outbreak.
- ▶ NJ Entrepreneur Support Program: A \$5m program to encourage capital flow to new companies by providing 80% loan guarantees for working capital loans to entrepreneurs.
- ▶ Small Business Emergency Assistance Guarantee Program: a \$10m program providing 50% guarantees on working capital loans and a fee waiver for loans made through institutions participating in NJEDA's existing Premier Lender or Premier CDFI programs.
- ▶ Emergency Technical Assistance Programs: This \$150,000 program will support technical assistance to NJ-based companies applying to U.S. Small Business Administration programs. Payments will be made to organizations that provide technical assistance to companies.

The NJEDA on April 13 announced that in response to the COVID-19 pandemic, it "has extended the annual reporting deadlines for businesses that received tax credits through the Grow New Jersey (Grow NJ), Economic Redevelopment and Growth (ERG), and Urban Transit Hub (HUB) programs. Under the extension, annual reports will be due 90 days after the NJEDA notifies businesses the restrictions imposed by Governor Phil Murphy's Executive Order 107 (EO 107) are no longer in effect." NJEDA, Press Release, "[NJEDA Extends Reporting Deadlines for HUB, Grow, and ERG in Response to COVID-19](#)" (April 13, 2020).

State response to COVID-19

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Payroll and employment tax-related relief

New Jersey legislation ([S. 2380](#)) enacted on September 14, 2020, according to its [fiscal note](#), establishes “a rebuttable presumption that coronavirus disease 2019 contracted by health care workers, public safety workers, and other essential employees is work-related and fully compensable for the purpose of workers’ compensation benefits and other employment benefits provided for work-related injuries and illnesses.”

The New Jersey Department of Labor and Workforce Development has updated its employer unemployment insurance (UI) [website](#) to reflect that the Department plans to relieve employers of the adverse impact of COVID-19 UI benefits on their accounts before the fiscal year (FY) 2022 UI tax rates are calculated. For more on this development, see [Tax Alert 2020-1958](#).

The New Jersey Compensating Rating and Inspection Bureau [announced](#) a 90-day grace period for payment of workers' compensation premiums to be paid by employers and agents. The grace period results from Governor Murphy's Executive Order 23, which ordered a 90-day emergency grace period for premium payment obligations under various lines of insurance, including workers' compensation. For more on this development, see [Tax Alert 2020-0999](#).

The NJ DOR on March 31 issued Telecommuter [COVID-19 Employer and Employee FAQ](#) guidance addressing the employer withholding and employee personal income tax implications of work from home mandates during the pandemic.

Effective March 25, 2020, New Jersey [S. 2304](#), signed into law by Governor Phil Murphy, expands the state's Temporary Disability Insurance (TDI) and Family Leave Insurance (FLI) programs to give more employees access to paid time off during health emergencies such as for COVID-19. For more on this development, see [Tax Alert 2020-0885](#).

State response to COVID-19

50-state summary

Other tax relief

New Jersey Governor, Phil Murphy on May 15, [signed](#) legislation ([A. 3971](#)) that authorizes municipalities and counties to issue bonds and notes to borrow funds to cover revenue shortfalls and expenditures caused by the COVID-19 pandemic.

The New Jersey Supreme Court has determined that the state has valid legal authority to authorize borrowing to cover COVID-19 related revenue shortfalls as enacted under [A. 4175](#) on July 16. The Court's decision in *New Jersey Republican State Committee v. Murphy* lets stand the legislature's authorization for the Governor to borrow \$9.9 billion to cover revenue shortfalls. [N.J. Republican State Comm. v. Murphy](#), no. A-82-19 (N.J. Aug. 12, 2020).

New Jersey Governor, Phil Murphy on May 15, signed legislation ([A.B. 3966](#)) that among its provisions establishes that the "Alcoholic Beverage Tax Law" is not imposed on the production of hand sanitizer and other patent, proprietary, medicinal, pharmaceutical, antiseptic, and toilet preparations during a public health emergency.

The NJ DOT on April 24, issued a [notice](#) stating that the 50% insurance premiums tax 2020 prepayment deadline for certain taxpayers remains June 1, 2020, and has **not** been extended. Additionally, the NJ DOT said it is not issuing updated "Notices of Adjustment to businesses confirming the amount of prepayment. Taxpayers must remit their prepayment amount as calculated from their 2019 Insurance Premiums Tax return DEXM, DEM, EXM or EM that had a due date of March 1, 2020."

The NJ DOT on March 30, 2020, issued a [news update](#) stating that it is temporarily waiving, for sales tax purposes, the state's nexus threshold "which is generally met if an out-of-State seller has an employee working in this State. Thus, as long as the out-of-State seller did not maintain any physical presence other than employees working from home in New Jersey and is below the economic thresholds the Division will not consider the out-of-State seller to have nexus for sales tax purposes during this time period."

A bill ([A. 3902](#)) passed by the New Jersey Assembly on March 25, 2020 would authorize the extension of various local deadlines and would allow municipalities to institute an extended grace period for quarterly property tax payments and other municipal charges notwithstanding the maximum number of days set forth by statute.

State response to COVID-19

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Other tax considerations (e.g., legislation, controversy)	<p>The NJ DOT has announced it will accept “scanned images of signatures and digital signatures on documents related to the determination or collection of tax, including but not limited to: extensions of the statute of limitations (consent forms); closing agreements; and the appointment of a Taxpayer Representative.”</p> <p>On April 14, 2020, New Jersey Governor Phil Murphy signed into law the “COVID-19 Fiscal Mitigation Act” (S. 2338) which, among its provisions, extends the statute of limitations for the NJ DOT to issue assessments to 90 days after the conclusion of the COVID-19 state of emergency. No corresponding change is made to the statute of limitations with respect to refunds. The law also extends the period during which the NJ DOT is not required to pay interest on overpayments to six months after the conclusion of the COVID-19 state of emergency.</p> <p>A bill (A. 3903) enacted on April 14 authorizes remote notarization during the period of the state of emergency declared by Governor Murphy in Executive Order 103.</p> <p>Governor Phil Murphy on March 19 signed a measure, A.3852, that authorizes the conduct of legislative business using electronic means and the “conduct of State business and legislative sessions at locations other than Trenton during periods of emergency or other exigency.”</p> <p>The NJ DOT on April 7, issued a notice stating that New Jersey Supreme Court has issued an order extending “the statutory 90-day timeframe within which individuals or businesses may file a N.J. Tax Court or N.J. County Boards of Taxation appeal, or an administrative protest with the N.J. Division of Taxation pursuant to the State Uniform Procedure Law “until the later of May 1, 2020, or 30 days after the end of the state of emergency.”</p>
Other links and resources	The New Jersey Division of Taxation has established a dedicated COVID-19 information website .

State response to COVID-19

50-state summary

New Mexico

Last updated on 11/19/20

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Personal income tax relief	<p>The New Mexico Taxation and Revenue Department (NM TRD) has extended personal income tax return filing and payment deadlines from April 15, 2020, to July 15, 2020. The extension also applies for quarterly estimated payments originally due on April 15, 2020. Personal income tax estimated payments due between April 16, 2020, and July 14, 2020, must be submitted by July 15, 2020. Office of the Governor, Press Release “New Mexico extends income and payroll tax deadlines” (March 20, 2020); NM TRD Bulletin “Tax Relief for COVID-19: Extension of Time to File and Pay New Mexico Taxes (Revised per IRS Notice 2020-18 and per HB6)” (March 25, 2020); N.M. Tax. & Rev. Dep’t “Income tax extensions will not trigger interest charges” (March 25, 2020); Tax Alert 2020-0671.</p> <p>HB6, enacted on June 29, 2020, waives interest and penalties for failure to pay several state taxes during the COVID-19 pandemic. Personal income tax normally due April 15, 2020 through July 15, 2020 must be filed by July 15, 2020, but the deadline to pay in full to qualify for penalty and interest waivers is April 15, 2021. NM TRD “Gov. signs bipartisan tax bill”; Office of the Governor, Press Release “Governor issues statement upon adjournment;” Tax Alert 2020-1716; Tax Alert 2020-1879; NM TRD “Tax returns must be filed timely to avoid penalties; payments may follow.”</p> <p>Additionally, relief workers affiliated with a recognized government or philanthropic organization assisting with relief activities in New Mexico may be entitled to additional relief per Section 7-1-83 NMSA 1978.</p>
Sales, use or other transaction tax relief	<p>HB6, enacted on June 29, 2020, waives interest and penalties for failure to pay several state taxes during the COVID-19 pandemic. Gross receipts and compensating tax normally due March 25, 2020, through July 25, 2020 must be filed by the original due date, but the deadline to pay in full to qualify for penalty and interest waivers is April 25, 2021. NM TRD “Gov. signs bipartisan tax bill”; Office of the Governor, Press Release “Governor issues statement upon adjournment;” Tax Alert 2020-1716; Tax Alert 2020-1879; NM TRD Bulletin “Tax Relief for COVID-19: Extension of Time to File and Pay New Mexico Taxes (Revised per IRS Notice 2020-18 and per HB6)”; NM TRD “Tax returns must be filed timely to avoid penalties; payments may follow.”</p>
Property tax relief	<p>HB6, enacted on June 29, 2020, waives interest and penalties for failure to pay several state taxes during the COVID-19 pandemic. For property tax normally due April 10, 2020, through May 10, 2020, the deadline to pay in full to qualify for penalty and interest waivers is May 10, 2021. NM TRD “Gov. signs bipartisan tax bill”; Office of the Governor, Press Release “Governor issues statement upon adjournment;” Tax Alert 2020-1716; Tax Alert 2020-1879; NM TRD Bulletin “Tax Relief for COVID-19: Extension of Time to File and Pay New Mexico Taxes (Revised per IRS Notice 2020-18 and per HB6)”; NM TRD “Tax returns must be filed timely to avoid penalties; payments may follow.”</p>

State response to COVID-19

50-state summary

<p>Business income tax relief</p>	<p>NM TRD has extended personal, fiduciary, and corporate income tax return filing and payment deadlines from April 15, 2020, to July 15, 2020. The extension also applies for quarterly estimated payments originally due on April 15, 2020; however, estimated payments due between April 16, 2020, and July 14, 2020, must be submitted by July 15, 2020. Office of the Governor, Press Release “New Mexico extends income and payroll tax deadlines” (March 20, 2020); NM TRD Bulletin “Tax Relief for COVID-19: Extension of Time to File and Pay New Mexico Taxes (Revised per IRS Notice 2020-18 and per HB6)” (March 25, 2020); “Income tax extensions will not trigger interest charges” (March 25, 2020); Tax Alert 2020-0671.</p> <p>HB6, enacted on June 29, 2020, waives interest and penalties for failure to pay several state taxes during the COVID-19 pandemic. Corporate income tax normally due April 15, 2020, through July 15, 2020 must be filed by July 15, 2020, but the deadline to pay in full to qualify for penalty and interest waivers is April 15, 2021. NM TRD “Gov. signs bipartisan tax bill”; Office of the Governor, Press Release “Governor issues statement upon adjournment;” Tax Alert 2020-1716; Tax Alert 2020-1879; NM TRD “Tax returns must be filed timely to avoid penalties; payments may follow.”</p> <p>HB 6 also decouples New Mexico’s income tax law from the CARES Act changes to NOLs, by defining an NOL deduction to mean the portion of the NOL carryover that may be deducted from the taxpayer’s apportioned net income under the IRC as of January 1, 2018, including the 80% of taxable income limitation.</p>
<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>The New Mexico Economic Development Department (NMEDD) has established a business-loan guarantee program to assist those businesses impacted by the COVID-19 emergency. NMEDD “Help for Businesses Negatively Impacted by the COVID-19 Health Emergency – COVID-19 Business Loan Guarantee Program” (last visited March 30, 2020).</p> <p>The Albuquerque Community Foundation and United Way of Central New Mexico have partnered to deploy an Emergency Action Fund to support struggling nonprofit organizations impacted by the COVID-19 emergency. Albuquerque Community Foundation “ACF/UWCNM Emergency Action Fund” (last visited March 30, 2020).</p> <p>The Small Business Administration (SBA) is providing up to \$2 million in disaster assistance low-interest loans. This funding is now available to all New Mexico small businesses.</p>

State response to COVID-19

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Payroll and employment tax-related relief	<p>The state extended deadlines to remit withholding taxes. Withholding filings that would normally be due March 25, April 25, May 25 and June 25, will instead be due on July 25, 2020. Office of the Governor, Press Release "New Mexico extends income and payroll tax deadlines" (March 20, 2020); See Tax Alert 2020-0671.</p> <p>HB6, enacted on June 29, 2020, waives interest and penalties for failure to pay several state taxes during the COVID-19 pandemic. Withholding tax normally due March 25, 2020, through July 25, 2020, must be filed by July 25, 2020, but the deadline to pay in full to qualify for penalty and interest waivers is April 25, 2021. NM TRD "Gov. signs bipartisan tax bill"; Office of the Governor, Press Release "Governor issues statement upon adjournment"; Tax Alert 2020-1716; Tax Alert 2020-1879; NM TRD Bulletin "Tax Relief for COVID-19: Extension of Time to File and Pay New Mexico Taxes (Revised per IRS Notice 2020-18 and per HB6)"; NM TRD "Tax returns must be filed timely to avoid penalties; payments may follow."</p> <p>Although Senate Bill 13 was not passed, The NM Department of Workforce Services (DWS) stated in its analysis of the bill that "Per guidance from the federal government, DWS is currently not charging employers for separations related to COVID-19 as of March 16, 2020," adding that "this experience history will not be included in the calculation for the 2021 tax rates. The only impacting factor for the 2021 tax calculations would be the reserve factor based upon trust fund solvency." Tax Alert 2020-1729; Analysis of Senate Bill 13.</p>
Other tax relief	<p>The NM TRD announced that taxpayers may create custom payment plans for tax, penalty, and interest. The payment plans are available for all tax programs administered by the TRD.</p> <p>The TRD will also extend modifications to collection and enforcement efforts through August 31 (previously through July 31, originally March 30). See Tax Alert 2020-1656; Tax Alert 2020-1716; Tax Alert 2020-1879.</p>
Other tax considerations (e.g., legislation, controversy)	<p>The NM TRD has said potentially noncompliant taxpayers may be offered managed audits and a voluntary program that can result in a waiver of penalty and interest for 180 days. Additionally, taxpayers on payment plans will be offered deadline extensions of up to 60 days. Taxpayers currently undergoing audits may request a 60-day suspension or additional time to produce records. NM TRD "Taxation and Revenue modifies compliance enforcement efforts" (March 30, 2020).</p> <p>The New Mexico legislature called a special session for June 18.</p> <p>NM TRD offices will be closed to the public until November 30.</p>
Other links and resources	<p>The NM TRD provides updates related to its response to the COVID-19 emergency on its webpage.</p>

State response to COVID-19

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New York

Last updated on 10/29/20

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Personal income tax relief

The New York Department of Taxation and Finance (NY DOTF) has issued updated guidance discussing individual income tax filing obligations arising from teleworking arrangements due to the COVID-19 pandemic. In this guidance, the DOTF explains its approach to domicile and residency and states that a nonresident whose primary office is in New York will be considered to be working in New York even if teleworking from an out-of-state location unless their employer has “established a bona fide employer office at your telecommuting location.” NY DOTF, “[Frequently Asked Questions about Filing Requirements, Residency, and Telecommuting for New York State Personal Income Tax](#).” For more information on this development, see Tax Alert [2020-2543](#).

The NY DOTF is extending the individual tax filing and payment deadlines from April 15, 2020, to July 15, 2020. The returns due on April 15, 2020, will automatically be granted the filing and payment deadline extension and relief from penalties and interest. This relief applies to all related tax payments due on April 15, 2020, including installments of estimated taxes for the 2020 tax year. The guidance does not address due dates for second quarter 2020 estimated payments. No extension is provided in this notice for the payment or deposit of any other type of state tax, or for the filing of any state information return. NY DOTF Notice N-20-2 “[Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19](#)” (March 2020).

Governor Andrew Cuomo on May 6, [stated](#) during a press conference that the state will impose personal income tax remittance obligations on individuals who came to the state as emergency services personnel during the COVID-19 pandemic response.

The NY DOTF has issued guidance stating that the June 15, 2020 estimated tax payment deadline for personal, corporate, and fiduciary taxpayers remains in place and that for 2020 estimated tax payment purposes, individuals and fiduciaries “should consider the estimated tax payment due on June 15, 2020, as the 1st installment payment towards the 2020 tax year” and “should consider the estimated tax payment due on July 15, 2020, as the 2nd installment payment of the 2020 tax year.” The Department said underpayment penalties for individuals and fiduciaries “will be calculated based on these revised dates.” NY DOTF, “[Announcement Regarding June Estimated Tax Payments](#),” N-20-8 (June 11, 2020).

State response to COVID-19

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<p>Sales, use or other transaction tax relief</p>	<p>Governor Andrew Cuomo on May 21 issued an executive order, Executive Order 202.32, authorizing the NY DOTF to provide a 100-day late filing and remittance penalty and interest abatement period for taxpayers otherwise required to remit sales and use tax by March 20, 2020 for the quarterly period ending February 29, 2020. Executive Order No. 202.32 “Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency” (May 21, 2020); NY DOTF Notice N-20-6 “Extension for the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19” (May 2020). See also, Executive Order 202.44 (June 21, 2020).</p> <p>Governor Andrew Cuomo on March 20, 2020, issued Executive Order 202.8 in which he granted the Commissioner of Taxation and Finance (Commissioner) authority to abate interest for a period of 60 days for taxpayers required to file returns for sales and use taxes for the period that ended February 29, 2020, which expands on existing Commissioner authority to abate late filing and late payment penalties. In response, the NY DOTF issued a notice permitting qualifying sales tax filers a waiver of late filing and late payment penalties and abatement of interest for sales tax otherwise due on March 20, 2020. Relief will be available for taxpayers that file and pay within 60 days of the original due date. Executive Order No. 202.08 “Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency” (March 20, 2020). NY DOTF Notice N-20-1 “Announcement Regarding the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19” (March 2020).</p>
<p>Property tax relief</p>	<p>A New York bill, S.B. 8122-B, signed on June 8, authorizes local governments to extend the deadline for the filing of applications and renewal applications for real property tax abatement programs to July 15, 2020.</p> <p>Governor Andrew Cuomo on May 21 issued an executive order, Executive Order 202.32, providing property tax filing and payment interest and penalty relief for taxpayers across the state, with varying deadlines across several counties and specified provisions. See also, Executive Order 202.45 (June 26, 2020), Executive Order 202.43 (June 18, 2020), Executive Order 202.54 (July 13, 2020), and Executive Order 202.56 (August 13, 2020).</p> <p>Governor Andrew Cuomo on April 20 issued an executive order, Executive Order 202.22, that among its provisions will permit a 30-day extension of the state’s tentative assessment roll otherwise due on June 1, 2020. The executive order also will permit assessing units to hear complaints 21 days after the tentative assessment roll and for online notice and hearings. See also, Executive Order 202.44 (June 21, 2020).</p>

State response to COVID-19

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<p>Business income tax relief</p>	<p>The NY DOTF is automatically extending the corporation tax filing and payment deadlines from April 15, 2020, to July 15, 2020. The extension applies to corporations taxable under Articles 9 (corporation), 9-A (franchise tax on business corporations), and 33 (franchise tax on insurance corporations). The returns due on April 15, 2020, will automatically be granted the filing and payment deadline extension and relief from penalties and interest. This relief applies to all related tax payments due on April 15, 2020, including installments of estimated taxes for the 2020 tax year. The guidance does not address due dates for second quarter 2020 estimated payments. Taxpayers that need additional time to file, can request an automatic extension, which will extend the filing deadline to October 15, 2020 (note: this additional extension does not extend the payment deadlines). NY DOTF Notice N-20-2 "Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19" (March 2020).</p>
<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>The New York Excelsior Jobs Program is providing a COVID Administrative Relief option for all impacted participants who have a 2020 benefit year included in their Preliminary Schedule of Benefits. The schedule of benefits will be extended by one year at the end to enable companies to receive all benefits to which they are entitled. This deferral must be filed online by December 31, 2020.</p> <p>New York State is actively considering multiple approaches to help companies impacted by COVID-19 but has not yet decided on an approach. During past times of crisis (for example after major floods, ice storms, post-9/11 and during the 2008 fiscal crisis) New York State provided accommodation, delayed deadlines or issued waivers to companies that struggled to meet economic development commitments. In these cases, New York State's Empire State Development Corporation proactively instituted policies to allow program participants additional time to submit reports and/or help companies meet their previous goals (generally, the goals were not reduced or eliminated). It is likely that this pattern would be followed after the COVID-19 emergency, but details have not yet been determined.</p> <p>Empire State Development Novel Coronavirus FAQ for Businesses webpage.</p>

State response to COVID-19

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Payroll and employment tax-related relief	<p>The New York budget bill, S.B. 7506-B, enacted on April 3, among its provisions establishes a statewide paid sick leave law that, effective September 30, 2020, requires employers to allow employees to begin accruing sick leave and to begin providing accrued sick leave to employees beginning January 1, 2021. Under the measure, employers with 100 or more employees will be required to provide at least seven days of job-protected paid sick leave each year and businesses with five to 99 employees will be required to provide at least five days of paid leave. For more information on this development, see Tax Alert 2020-1578.</p> <p>The NY Department of Labor has stated that employer accounts will be charged for regular state UI benefits paid as a result of COVID-19 unless the federal government reimburses the state for those benefits. For more information on this development, see Tax Alert 2020-1184.</p> <p>The NY Department of Labor has issued a directive to employers requiring them to provide certain information to any employees whose work status has changed to facilitate applications for UI benefits. For more information on this development, see Tax Alert 2020-1192.</p> <p>The NY DOTF, said that the filing and payment extension announced in Notice N-20-2 does not apply to the remittance of income tax withheld by employers required to be made using Form NYS-1 (Return of Tax Withheld). Such tax must be remitted on time.</p> <p>New York has adopted legislation that requires New York employers to provide special paid leave pursuant to COVID-19-related absences. Specifically, New York's COVID-19 paid-leave requirement provides job-protected paid leave to employees who are subject to an order of mandatory or precautionary quarantine or isolation for COVID-19 issued by the state of New York, the Department of Health, local board of health, or any government entity duly authorized to issue such order, or whose minor dependent child is under such an order. Tax Alert 2020-0730 provides an overview of the requirements. Further, the New York State Workers' Compensation Board published guidance for employers to its website.</p>
Other tax relief	No information at this time

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Other tax considerations (e.g., legislation, controversy)	<p>The NY DOTF on October 6, issued a Technical Memorandum addressing how taxpayers may use electronic signatures on tax documents submitted to the Department. New York Dep't of Tax'n and Fin., Technical Memorandum TSB-M-20(1)C, (2)I (October 6, 2020).</p> <p>NY Governor Andrew Cuomo on August 24, signed legislation (S.B. 8832) that permits the use of electronic signatures on tax documents collected by tax preparers.</p> <p>The NY DTF has issued temporary authorization for the use of digital signatures through July 15 on certain tax documents, including "waivers of statutes of limitations on assessment or collection, waivers of statutory notices of deficiency and consents to assessment, consents to audit changes and BCMS conferee orders, statements of proposed audit changes, closing and other agreements between [the Department] and taxpayers, petitions for advisory petitions and BCMS conferences, other requests for taxpayer relief, and audit method elections." The NY DTF is also permitting taxpayers to transmit documents to the department by email if other secure electronic transmission systems are not available. See New York Special Tax Department Notice No. N-20-3 (April 2020); New York Special Tax Department Notice No. N-20-5.</p>
Other links and resources	<p>The NY DOTF has established a COVID-19 response webpage.</p>

State response to COVID-19
50-state summary

New York –
New York City

Last updated on 6/24/20

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Personal income tax relief	New York City personal income tax is collected by the New York Department of Taxation and Finance. The NY City Department of Finance (NYC DOF) extended the deadline to file the non-resident employee of NYC Form 1127 to July 30, 2020.
Sales, use or other transaction tax relief	New York City sales and use tax is collected by New York State Department of Taxation and Finance. See New York State Department of Taxation and Finance guidance issued on sales and use tax relief.
Property tax relief	In response to the COVID-19 pandemic, the Department of Finance has extended the deadline for Real Property Income and Expense (RPIE) statements and storefront registry filings from June 1, 2020, to July 1, 2020.

State response to COVID-19

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<p>Business income tax relief</p>	<p>S. 8411 / A. 10519 (enacted June 17, 2020) decouples from certain provisions of the CARES Act for purposes of New York City's unincorporated business tax (UBT), general corporation tax (GCT), banking corporation tax and business corporation tax. These changes include:</p> <ul style="list-style-type: none"> ▶ Modifying provisions contained within budget bill S. 7508B/ A. 9508B (discussed above under "New York") which decoupled NYS and NYC from the CARES Act provision that increased the BIE percentage limitation from 30% to 50% in IRC §163(j)(10)(A)(i). Provisions of S. 8411 / A. 10519, however, further decouples NYC's UBT, GCT, banking corporation tax and business corporation tax from IRC § 163(j)(10), which includes all the changes to IRC §163(j) made by the CARES Act. This decoupling applies to tax years 2019 and 2020. ▶ Decoupling from the CARES Act amendments to the NOL provisions under IRC §172 made after March 1, 2020, applicable to NYC's GCT, banking corporation tax and UBT. These changes apply to tax years beginning before 2021. ▶ Requiring an addback of the amount of the increase in the federal deduction allowed under the CARES Act amendments to IRC §461(l), related to the excess business loss limitation on individual taxpayers, made after March 1, 2020 and applicable to NYC's UBT. This change applies to NYC's UBT for tax years beginning before 2021. <p>The NYC DOF released a memorandum allowing for a waiver of late filing and late payment penalties for NYC DOF administered business taxes due between April 26, 2020 and June 15, 2020. The NYC DOR will waive any late filing, late payment, or underpayment penalties for taxpayers that file a return or extension and pay any taxes by July 15, 2020. Interest will begin to accrue on the original due date. NYC DOF Finance Memorandum 20-5 "Additional Business Tax Filing Extensions and the COVID-19 Outbreak" (May 22, 2020).</p> <p>The NYC DOF released a memorandum allowing for a waiver of late filing and late payment penalties for NYC DOF administered business 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. Interest will begin to accrue on the original due date. NYC DOF Finance Memorandum 20-2 "Business Tax Filing Extensions and the COVID-19 Outbreak" (March 19, 2020).</p>
<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>No information at this time</p>
<p>Payroll and employment tax-related relief</p>	<p>No information at this time</p>

State response to COVID-19

50-state summary

Other tax relief	<p>The NYC DOF released a memorandum allowing for a waiver of late filing and late payment penalties for all New York City real property transfer tax returns due between March 15, 2020, and April 25, 2020. Taxpayers may request to have the penalties waived on a late-filed or return, or in a separate request. Interest will accrue will begin to accrue on the original due date. NYC DOF Finance Memorandum 20-4 “Real Property Transfer Tax Filing Extensions and the COVID-19 Outbreak” (March 20, 2020).</p> <p>Further, the NYC DOF is allowing for a waiver of late filing and late payment penalties for NYC DOF administered 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. Interest will accrue will begin to accrue on the original due date. NYC DOF Finance Memorandum 20-2 “Business Tax Filing Extensions and the COVID-19 Outbreak” (March 19, 2020).</p>
Other tax considerations (e.g., legislation, controversy)	<p>The NYC DOF suspended all conciliation conferences in response to the COVID-19 pandemic.</p>
Other links and resources	<p>The NYC DOF has established a COVID-19 response webpage.</p>

State response to COVID-19

50-state summary

North Carolina

Last updated on 10/1/20

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Personal income tax relief	<p>The North Carolina Department of Revenue (NC DOR) is automatically extending the time to file individual tax returns due on April 15, 2020, to July 15, 2020. This applies to individuals, estates, trusts and partnerships.</p> <p>The NC DOR will not impose late filing penalty as long as the income tax return is filed, or an extension is granted on or before July 15, 2020. It will also waive failure to pay penalties if the income tax due is paid on or before July 15, 2020.</p> <p>While the NC DOR generally does not have the authority to waive interest on any unpaid income tax, legislation (SB 704) enacted May 4, 2020, allows the Secretary of Revenue to waive the accrual of interest from April 15, 2020 through July 15, 2020 on an underpayment of tax on a franchise, corporate income, or individual income tax return, including partnership and estate tax returns, due from April 15, 2020 through July 15, 2020.</p> <p>For more information on North Carolina tax filing extension and waiver of penalties and interest, see “Important Notice: DOR Extends the Time to File Income and Franchise Tax Returns to July 15, 2020” (March 23, 2020); “Frequently Asked Questions for Relief Offered in Response to COVID-19 Outbreak” (March 24, 2020); “N.C. Department of Revenue Will Waive Interest Under New Law” (May 4, 2020).</p> <p>The NC DOR posted the instructions and form NC-5502 Special Penalty and Interest Waiver - COVID-19.</p>
Sales, use or other transaction tax relief	<p>NC DOR will provide limited-time waiver of penalties for failing to obtain a license before engaging in business, trade or profession for which a license is required (G.S. 105-236(a)(2)), to file a return (G.S. 105-236(a)(3)), or to pay taxes when due (G.S. 105-236(a)(4)); and penalties regarding informational returns (G.S. 105-236(a)(10)). Penalty waiver applies to the failure to timely obtain a license, file a return, or pay a tax that is due between March 15, 2020, and March 31, 2020, if the license is obtained, the return or extension application is filed, or the tax is paid by April 15, 2020. For more details including how to apply for penalty relief, see NC DOR March 17, 2020 press release and Tax Alert 2020-0634. This waiver has been further extended to July 15, 2020. Specifically, the NC DOR will not assess penalties for failure to obtain a license, failure to file a return, or failure to pay a tax due on March 15, 2020 through July 15, 2020, if the corresponding license is obtained, return is filed, or tax is paid on or before July 15, 2020. State law prevents the Department from waiving any interest, including interest assessed for the underpayment of estimated tax.</p> <p>Deadline extension for individual income tax returns, corporate tax and franchise tax returns does not apply to trust taxes such as sales and use taxes or withholding taxes. See question 2, “Frequently Asked Questions for Relief Offered in Response to COVID-19 Outbreak” (March 24, 2020).</p>

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Property tax relief	No information at this time
Business income tax relief	<p>The NC DOR is extending the corporate income tax and franchise tax return filing deadlines from April 15, 2020, to July 15, 2020. The NC DOR will waive penalties for failure to pay tax when due and/or failure to file if the amount of income tax due is paid and/or the income tax return is filed, or an extension is granted on or before July 15, 2020.</p> <p>While the NC DOR generally does not have the authority to waive interest on any unpaid income tax, legislation (SB 704) enacted May 4, 2020, allows the Secretary of Revenue to waive the accrual of interest from April 15, 2020 through July 15, 2020 on an underpayment of tax on a franchise, corporate income, or individual income tax return, including partnership and estate tax returns, due from April 15, 2020 through July 15, 2020.</p> <p>For more information on North Carolina tax filing extension and waiver of penalties and interest see, "Important Notice: Department of Revenue Extends the Time to File Income and Franchise Tax Returns to July 15, 2020" (March 23, 2020). "Frequently Asked Questions for Relief Offered in Response to COVID-19 Outbreak" (March 24, 2020); "N.C. Department of Revenue Will Waive Interest Under New Law" (May 4, 2020).</p> <p>The NC DOR posted the instructions and form NC-5502 Special Penalty and Interest Waiver - COVID-19. HB 1080 (enacted June 30, 2020) does the following:</p> <ul style="list-style-type: none"> ▶ updates the state's date of conformity to the IRC to May 1, 2020 (from January 1, 2019); ▶ decouples North Carolina's income tax laws from the CARES Act provisions which relaxed the limitations on the business interest expense deduction under IRC §163(j); and ▶ requires the add back to federal taxable income of the amount of any expense deducted under the IRC to the extent the payment of the expense results in forgiveness of a PPP loan under section 1106(b) of the CARES Act and exclusion from gross income under the IRC for any amount of a PPP loan which is forgiven under section 1106(i) of the CARES Act. <p>These changes took effect upon the bill becoming law.</p>

State response to COVID-19

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Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs

\$125 million in small business loans (to be administered by the Golden LEAF Foundation) (N.C. Laws 2020, [HB 1043](#), enacted May 4, 2020).

[HB 1023](#) (enacted July 1, 2020) provides for additional and revised use of federal CARES Act funds. Provisions include a \$15 million allocation to the North Carolina Department of Commerce (NC DOC) for grants awarded by the Economic Investment Committee (EIC) for a COVID-19 job retention grant (JRG) program. This is a one-time grant is available to businesses and nonprofits (collectively, entity) that retain jobs during and after the COVID-19 pandemic and meet specific conditions. Such conditions include employing at least 90% of the number of full-time-employees, or full-time equivalent employees, during the COVID-19 period in NC as it employed in NC for the pay period ending on or about February 28, 2020. In addition, the entity must demonstrate that it experienced economic loss due to COVID-19 and that it did not participate in the PPP, the Main Street Lending Program, or the Rapid Recovery Loan Program. The grant amount may be up to two months of the entity's average monthly payroll costs from the last year plus an additional 25% of that amount; the grant amount cannot exceed \$250,000. An entity can apply for the grant through the EIC. Applications are due by September 1, 2020. Additional information about the JRG, including applications and answers to FAQs, is available on the NC DOC website [here](#).

Other fund allocations include:

- ▶ \$1.5 million to the NC DOC for a NC nonprofit corporation with which it contracts, to provide grants targeted for those areas of the state most dependent on travel and tourism economy to promote NC tourism
- ▶ \$500,000 to the NC DOC to allocate to the NC Biotechnology center to provide grants and educational job placement services to connect workers displaced or unemployed due to COVID-19 with essential job openings

The law provides various grants for impacted hospitals, clinics and schools.

Job Development Investment Grant (JDIG) can apply for relief from certain compliance requirements of their agreements due to the COVID-19 pandemic. Compliance recipients are eligible to carry forward their obligations one year and expand "Project location" to include North Carolina home-based workers as eligible employees for all JDIG awards with respect to grant years 2020 and 2021. All JDIG Grantees requesting Compliance Relief are required to pay a fee equivalent to that required by NC State. Additional information is available [here](#).

On September 22, 2020, Governor Cooper announced \$40 million for the Mortgage, Utility and Rent Relief (MURR) for small businesses that "have experienced extraordinary disruption to their operations due to the COVID-19 coronavirus pandemic..." Small businesses can receive up to \$20,000 in relief funds per qualifying business location (limit to two business locations). Eligible businesses include amusement parks; banquet halls; bars, taverns, nightclubs, cocktail lounges; indoor fitness and recreation centers, movie theaters, museums, among other businesses. Additional information is available [here](#).

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	<p>On October 1, 2020, Governor Cooper announced \$12 million in grants for North Carolina minority and women-owned businesses hit hardest by the COVID-19 pandemic. Additional information is available here.</p>
Payroll and employment tax-related relief	<p>The North Carolina Department of Commerce Division of Employment Security has been directed to not allocated charges to employers' accounts for individuals who are paid benefits for reasons related to COVID-19. Employers responding to requests for separation information should indicate that the separation was due to COVID-19. See, COVID 19 Information for Employers.</p> <p>NC DOR is waiving penalties for failure to file or pay state taxes governed by the NC DOR, including income tax withholding, if the failure is the result of COVID-19. According to a NC DOR representative, the waiver applies to the February 2020 withholding tax that was due March 16, 2020, (for monthly filers) and semiweekly withholding payments due between March 15, and March 31, 2020. See Tax Alert 2020-0634. This waiver has been further extended to July 15, 2020. The extension applies to the February 2020 - June 2020 withholding tax deadlines for monthly and semiweekly filers with withholding payments due until July 15, 2020. State law prevents the Department from waiving any interest, including interest assessed for the underpayment of estimated tax. For additional information on this development, see Tax Alert 2020-0832.</p> <p>North Carolina Governor Cooper has ordered that payments made by employers to workers temporarily unemployed due to COVID-19 not reduce or delay the unemployment insurance (UI) benefits that an otherwise-eligible individual would be entitled to receive. The governor's order refers to these payment as "COVID-19 Support Payments." For more on this development, see Tax Alert 2020-1110.</p> <p>Legislation (SB 704) enacted May 4, 2020, provides North Carolina employers with a state unemployment insurance (SUI) tax credit if they paid their first-quarter 2020 SUI contributions on or before April 30, 2020. The amount of the credit is equal to the amount of the first-quarter 2020 contributions paid by the employer and is applicable to the second quarter 2020 SUI contributions due on or before July 31, 2020. If the tax credit exceeds the amount of SUI contributions due on the second-quarter 2020 return, the amount of the credit that exceeds the second-quarter contributions will be refunded to the employer in accordance with state UI law. For more on this development, see Tax Alert 2020-1295.</p>

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<p>Other tax relief</p>	<p>NC DOR will provide a limited-time waiver of certain penalties it imposed on taxpayers. Specifically, the DOR will waive the following penalties for failing to obtain a license (G.S. 105-236(a)(2)), to file a return (G.S. 105-236(a)(3)), or to pay taxes when due (G.S. 105-236(a)(4)); and penalties regarding informational returns (G.S. 105-236(a)(10)). Penalty waiver applies to the failure to timely obtain a license, file a return, or pay a tax that is due between March 15, 2020, and March 31, 2020, if the license is obtained, the return or extension application is filed, or the tax is paid by April 15, 2020. State law prevents the DOR from waiving interest. For more on this, including, how to apply for penalty relief, see the NC DOR's March 17, 2020 press release. This waiver has been further extended to July 15, 2020. Specifically, the NC DOR will not assess penalties for failure to obtain a license, failure to file a return, or failure to pay a tax due on March 15, 2020 through July 15, 2020, if the corresponding license is obtained, return is filed, or tax is paid on or before July 15, 2020. State law prevents the Department from waiving any interest, including interest assessed for the underpayment of estimated tax.</p> <p>The NC DOR is providing a similar extension to certain excise taxpayers. See the NC DOR's notice here</p> <p>On May 5, 2020, the NC DOR issued an alcoholic beverage tax notice to wholesalers and importers of alcohol to provide an alternative means to prove that they qualify for the major disaster exemption on malt beverages or wine rendered unsalable.</p>
<p>Other tax considerations (e.g., legislation, controversy)</p>	<p>North Carolina General Assembly will next convene on September 2, 2020.</p> <p>NC DOR Service Centers are open by appointment only.</p> <p>New law (SB 704) extends to July 15, 2020, the statute of limitations for filing a franchise, corporate income, and individual income tax refund request for refund claims for which the statute of limitations for seeking a refund expires on or after April 15, 2020, and before July 15, 2020.</p> <p>SB 704 also extends the date upon which certain time-sensitive actions required to be taken by a taxpayer on or after April 1, 2020, and before July 15, 2020, will be considered timely if a request or petition is filed on or before July 15, 2020. This extension applies to request for NC DOR review, petitions for contested case hearings at the Office of Administrative Hearings, and petitions for judicial review. N.C. Laws 2020, SB 704, enacted May 4, 2020.</p>
<p>Other links and resources</p>	<p>NC DOR Actions on COVID-19 webpage.</p>

State response to COVID-19

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North Dakota

Last updated on 8/6/20

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Personal income tax relief	<p>The North Dakota Office of State Tax Commissioner (Commissioner) announced it is conforming to the extended federal filing deadline for individual income tax returns (Form ND-1). The State's income tax filing and payment deadlines falling between April 1 and July 15, are extended to July 15, 2020, without penalty or interest. Penalty and interest waiver applies to first and second quarter estimated payments due April 15, 2020, and June 15, 2020, respectively, provided payment is made by July 15. This relief applies to individuals (Form ND-1), S-Corporations (Form 6), partnerships (Form 58) and Fiduciaries (Form 38)</p> <p>Tax related COVID-19 information is available here.</p>
Sales, use or other transaction tax relief	<p>In COVID-19 FAQs, the Commissioner said that the penalty and interest waiver for income taxes does not apply to sales tax or any other taxes.</p>
Property tax relief	<p>No information at this time</p>
Business income tax relief	<p>The Commissioner announced it is conforming to the extended federal filing deadline for both individual and business income tax returns, including corporations (Form 40), S-corporations (Form 60), partnerships (Form 58) and Fiduciaries (Form 38). The State's income tax filing and payment deadlines falling between April 1, 2020 and July 15, 2020, are automatically extended to July 15, 2020, without penalty or interest. Penalty and interest waiver applies to first and second quarter estimated payments due April 15, 2020, and June 15, 2020, respectively, provided payment is made by July 15.</p> <p>This extension does not apply to quarterly wage withholding, which is due April 30, 2020, or to other taxes such as sales tax. In COVID-19 FAQs for business taxes, the Commissioner said that if employees are working temporarily in a telecommuting capacity due to COVID-19 restrictions and recommendations, it will not assert income tax nexus on that basis alone. The Commissioner also said that if a telecommuting employee is attributable to a COVID-19 related response and is intended to be temporary, it will not include the payroll of the employee in the numerator of the payroll factor, provided that the payroll would ordinarily be assigned to another state for payroll factor purposes.</p>

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<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>Financing Incentive - Up to \$1 million in loans and equity investments are available to companies certified as primary sector under the North Dakota Development Fund, Revolving Rural Loan Fund and the Venture Capital Program.</p> <p>Bank of North Dakota (BND) is offering businesses operating with 501 employees or more, in North Dakota, a maximum loan amount is the lesser of \$10,000,000 or six months of operating expenses plus interest. Interest rate will be fixed at 3.75% for up to 5 years. Applications will be accepted through November 30, 2020.</p> <p>On June 18, 2020, the North Dakota Emergency Commission approved a measure to direct \$406 million in federal CARES Act money to help fund the state's COVID-19 response. Money from the CARES Act will be used to provide \$69 million for the new North Dakota Economic Grant Program, which provides grants up to \$50,000 per business for investments in protective equipment, supplies and other improvements to reduce contact and attract customers.</p>
<p>Payroll and employment tax-related relief</p>	<p>North Dakota Governor Burgum ordered that the deadline for filing first-quarter 2020 state unemployment insurance (SUI) tax returns and paying the associated SUI tax payment is extended to June 30, 2020. Executive Order 2020-15 also extends the deadline for employers to file and pay workers' compensation premiums. See Tax Alert 2020-1088.</p> <p>In COVID-19 FAQs for business taxes, the Commissioner said that if employees are working temporarily in a telecommuting capacity due to COVID-19 restrictions and recommendations, it will not assert income tax nexus on that basis alone. The announcement does not change the requirement that employers must withhold resident North Dakota income taxes from wages paid to residents, regardless of where earned (unless there is no business operation in the state other than telework related to COVID-19). North Dakota nonresident income tax applies to all wages for services provided within the state, an exception to this requirement applies to wages earned in North Dakota by residents of Minnesota and Montana because North Dakota has a reciprocal agreement with these states. See Tax Alert 2020-1062.</p> <p>North Dakota Governor Doug Burgum's Executive Order 2020-08.2 reinstates, effective July 26, 2020, the requirement that individuals collecting UI benefits register for work with Job Services North Dakota (JSND) and actively search for work, even if those benefits are directly or indirectly linked to COVID-19. Note, however, that under the order, and as confirmed by a JSND agency representative, contributory employers continue to not be charged for UI benefits directly or indirectly attributable to COVID-19. (See Tax Alert 2020-1798.)</p>
<p>Other tax relief</p>	<p>No information at this time</p>

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Other tax considerations (e.g., legislation, controversy)	<p>The ND DOR in FAQs explained that the July 15 waiver, explained above, does not change the statute of limitations to amend a 2016 calendar year return with an original due date of April 15, 2017. Statute of limitation provisions are set by law and are not affected.</p> <p>The North Dakota legislature is not in session in 2020.</p>
Other links and resources	<p>Tax related COVID-19 information is available here.</p>

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Ohio

Last updated on 10/29/20

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Personal income tax relief	<p>The Ohio Department of Taxation (OH DOT) is automatically extending deadline for filing and paying the individual tax, school district income tax, and the pass-through entity with respect to tax year 2019 that is due on April 15, 2020, through June 15, 2020, is extended to July 15, 2020. Penalties and interest that otherwise would apply to late filed returns and late payments are waived during the extension period.</p> <p>Individuals making quarterly estimated income tax payments are granted additional time to file and pay without penalty or interest. The first and second quarterly payments, scheduled for April 15 and June 15, are extended to July 15.</p> <p>For more information see “Ohio Extending Income Tax Filing and Payment Deadline” (March 27, 2020). See also, Ohio Laws 2020, HB 197, enacted March 27, 2020. (See Tax Alert 2020-0888)</p> <p>The OH DOR on its COVID-19 FAQ webpage said that because HB 197 updated the state conformity date to the IRC to March 27, 2020, Ohio conforms to the CARES Act.</p> <p>The municipal income tax due dates for individuals are tied to the state filing deadline, so the cities’ deadline will automatically extend to the same date of the state extension.</p>
Sales, use or other transaction tax relief	<p>The OH DOT on its COVID-19 FAQ webpage made clear that the filing and payment extensions do not apply to the sales and use tax. The filing and payment due date for the sales and use tax remains the same.</p>

State response to COVID-19

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Property tax relief	<p>The OH DOT approved an extension of time to pay real property tax for the second-half collection of tax year 2019 as follows</p> <ul style="list-style-type: none"> ▶ Belmont County - from July 20, 2020, to August 21, 2020 ▶ Columbiana County - from July 20, 2020, to September 4, 2020 ▶ Cuyahoga County - from July 20, 2020, to August 13, 2020 ▶ Delaware County -from July 20, 2020, to August 20, 2020 ▶ Franklin County -from July 20, 2020, to August 5, 2020 ▶ Geauga County -from July 20, 2020, to July 22, 2020 ▶ Montgomery County -from July 20, 2020, to August 14, 2020 ▶ Monroe County -from July 20, 2020, to August 19, 2020 ▶ Paulding County -from July 20, 2020, to August 17, 2020 ▶ Trumbull County - from July 20, 2020, to August 7, 2020 ▶ Washington County -from July 20, 2020, to August 14, 2020
Business income tax relief	<p>The OH DOT explained that due date of the tax year 2019 municipal net profit tax return and associated tax payments due April 15 through June 15, 2020 are extended to July 15, 2020. Penalties and interest will not apply during the extension. Municipal net profit tax declaration of estimated tax and estimated payments due on April 15 through June 15, 2020 also are extended to July 15, 2020. This relief is available to taxpayers that have opted to have the Ohio Tax Commissioner administer the municipal net profit tax through the state's centralized filing system.</p> <p>The OH DOT on its COVID-19 FAQ webpage made clear that the filing and payment extensions do not apply to the FIT. The filing and payment due date for these taxes remain the same.</p>

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Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs

- ▶ Small Business Administration's (SBA) Economic Injury Disaster Loan Program: Small businesses and nonprofits are now eligible to apply for up to a \$2 million, low-interest loan through the SBA
- ▶ Liquor buyback: The Ohio Department of Commerce will immediately begin offering a liquor buyback option to support bars and restaurants.
- ▶ Ohio Mental Health and Addiction Services is deploying federal funds to cover expenses that Adult Care facilities are taking on due to COVID, appropriations in HB197.
- ▶ HB197 provides funding for day cares and services for the disabled.
- ▶ The Department of Administrative Services is postponing fees, payment, and membership requirements for the Ohio Cooperative Purchasing Program.
- ▶ JobsOhio is investing \$2 million in Appalachian Growth Capital to fund small companies in Appalachian Ohio during the COVID-19 crisis - JobsOhio Workforce Retention Loan program is providing JobsOhio client companies with financial support to help them maintain employment levels during COVID-19 outbreak. Qualifying companies have already been notified.
- ▶ JobsOhio Innovation Fund. JobsOhio will allocate up to \$50 million total and partner with Ohio's current network of venture investors to provide loans to soften the near-term impact of COVID-19. They will bridge funds for businesses until their next independent funding event, help businesses sustain their in-demand employees through the crisis, and keep innovative businesses in position to grow and create jobs in Ohio's innovation economy. Companies must be Ohio-based, venture backed private businesses. They must be Series A+ stage businesses. The targeted loan per deal is between \$250k-\$2.5m (matched at least 1:1).
- ▶ The Ohio Manufacturer's Alliance to Fight COVID-19 is a private-public partnership to encourage the manufacturing of PPE. It is a collaboration between manufacturers and healthcare providers, JobsOhio, the Department of Administrative Services, Development Services Agency, Department of Health, and other agencies. The Ohio Office of Budget and Management has approved \$5 million in funding for PPE-related items purchased through the Ohio Department of Administrative Services.
- ▶ JobsOhio Community Bank Loan Guarantee. JobsOhio, Peoples Bank and First Federal/Home Savings Bank are partnering to help small business clients maintain operations and payroll during the pandemic. JobsOhio has committed up to \$50 million to assist these banks in providing lending support to companies negatively affected.
- ▶ JobsOhio has allocated \$100m for the rapid deployment initiative, intended to help reopen the Ohio economy. The exact use of the funds is TBD.
- ▶ JobsOhio Air Service restoration and revenue guarantees - \$10m for 5 airports.
- ▶ JobsOhio Loan Deferment Program - \$4m in deferred payments for 39 businesses.
- ▶ JobsOhio Workforce retention loan - \$50m for 86 businesses.
- ▶ JobsOhio Port Authority Reserve Fund - \$50m.
- ▶ Ohio PPE Retooling and Reshoring Grant Program - \$20 million total allocated. Awards up to \$500,000 to small and medium size manufacturers to repurpose existing facilities to make PPE and reshore PPE production in Ohio. Funds can be used to offset costs to acquire necessary equipment,

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and technological upgrades. Costs incurred after March 21, 2020 will be eligible. Administered by the Ohio Department of Administrative Services.

- ▶ Ohio Minority Micro-Enterprise Grant Program - \$5 million to provide grants to help businesses owned by minorities and women. Businesses can apply for grants up to \$10,000 on a first-come first-serve basis. Businesses with up to \$500,000 in annual revenue and 10 or fewer employees are eligible. Businesses that have received CARES Act relief are not eligible.

On October 26, Governor Mike DeWine [announced](#) that the State Controlling Board approved CARES Act funding, which includes \$125 million in funding for small businesses with no more than 25 employees. The funds can be used by the small business to pay for various expenses, such as utilities, mortgage/rent, wages and other compensation, business supplies and equipment, among other costs. The application to apply for this grant will be available November 2, 2020. Click [here](#) for more information.

In addition, \$38.7 million in funding will be available for bars and restaurants impacted by the COVID-19 pandemic. The program will begin accepting applications on November 2, 2020. Click [here](#) for more information on the program.

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Payroll and employment tax-related relief

The OH DOT on its COVID-19 [FAQ webpage](#) made clear that the filing and payment extensions do not apply to employer withholding tax. The filing and payment due date for the employer withholding tax remains the same.

Charges during Ohio's emergence declaration period will be mutualized. Per an executive order issued by the Ohio governor, this allows unemployment benefits charges to be mutualized for contributory employers. The governor's executive order has waived penalties for late submission of quarterly reports and/or payments. For most updated information, see "[Coronavirus and Unemployment Insurance: Employer Information.](#)"

Employers unable to file their first quarter 2020 state unemployment insurance (UI) return and pay the corresponding payment due to COVID-19 reasons will not be penalized under Executive Order 2020-03D issued by Governor Dewine. Employers affected by the COVID-19 pandemic will need to request a penalty waiver (referred to the Department as a forfeiture) if filing the first quarter 2020 UI report and payment late. (See [Tax Alert 2020-0781](#))

Under Executive Order 2020-03D an emergency order recently issued by Ohio Governor Dewine, employer accounts of contributory employers will not be charged for unemployment insurance (UI) benefits received by workers affected by COVID-19. Instead, these benefits will be charged against the mutualized account. Nonprofit companies and government entities that have elected to reimburse the Ohio Department of Labor and Industry will be charged with COVID-19 benefits as normal. ([Executive Order 2020-03D.](#)) (See [Tax Alert 2020-0781](#))

For Ohio municipal income tax purposes, HB 197 treats income earned by an employee required to work at a temporary worksite because of the emergency as earned at the employee's principal place of work during the duration of the declared COVID-19 emergency. The provision is effective March 9, 2020 and for 30 days after the conclusion of the Ohio COVID-19 emergency declaration. For more on this development, see [Tax Alert 2020-0924](#).

In Executive Order [2020-26D](#), Ohio Governor Mike DeWine has directed that for the period the state receives full reimbursement from the U.S. Department of Labor, as provided under the CARES Act, no participating employers will be charged for unemployment insurance (UI) benefits that are paid under Ohio's SharedWork program (also known as workshare or short-term compensation). (See [Tax Alert 2020-1829](#).)

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Other tax relief

The OH DOT on its COVID-19 [FAQ webpage](#) made clear that the filing and payment extensions **do not apply** to the CAT. The filing and payment due date for these taxes remain the same.

HB 481 (enacted June 19, 2020) modifies the CAT to provide that the amount of a PPP loan received by a taxpayer is excluded from gross receipts. In addition, the amount of forgiven PPP loan forgiven under section 1106(i) of the CARES Act is excluded from gross receipts and thus not subject to CAT. (See [Tax Alert 2020-1728](#).)

The OH DOT on its COVID-19 [FAQ webpage](#) said that economic injury disaster loan (EIDL) advance grants of up to \$10,000 authorized by the CARES Act **are not excluded** from gross receipts subject to the CAT.

The OH DOT on its COVID-19 [FAQ webpage](#) said that employee retention tax credits authorized by the CARES Act are excluded from gross receipts under O.R.C. 5751.01(F)(2)(m) (which excludes tax refunds and other tax benefit recoveries) and, therefore, is not subject to CAT. In CAT Information Release 2005-17, "other tax benefit recoveries" is describe as including include refundable tax credits.

The OH DOT on its COVID-19 [FAQ webpage](#) said that county-issued grants of coronavirus relief funds are not excluded from gross receipts for purposes of the CAT. If, however, the loan of a business using these funds is not forgiven, the amount of the loan is excluded from gross receipts for the CAT under O.R.C. 5751.01(F)(2)(e).

The OH DOT on its COVID-19 [FAQ webpage](#) made clear that the filing and payment extensions do not apply to excise tax. The filing and payment due date for the excise tax remains the same.

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<p>Other tax considerations (e.g., legislation, controversy)</p>	<p>Effective immediately, the OH DOT has closed its walk-in center due to Coronavirus concerns. For more information about contacting see Ohio Department of Taxation Contact Us.</p> <p>The OH DOT on its COVID-19 FAQ webpage announced that petitions for reassessment, requests for reconsideration of refund claims, or Board of Tax Appeal notices of appeal can be emailed to FileanAppeal@tax.state.oh.us. Taxpayers should request a delivery receipt and/or read receipt. The body of the email or any attachment should include the following: (1) taxpayer name; (2) assessment number or refund claim number; or (3) whether a hearing is requested. Confidential taxpayer information should not be included in the email.</p> <p>The OH DOT further announced in its FAQ webpage that the statute of limitations for filing a refund claim set to expire between March 9, 2020 and the earlier of the end of the governor's COVID-19 emergency declaration or July 30, 2020, is tolled during this period.</p> <p>The OH DOT announced that will temporarily accept an electronic signature for the following documents:</p> <ul style="list-style-type: none"> ▶ Refund claims ▶ Petitions for reassessment ▶ TBOR-1s ▶ Settlement agreements ▶ Waivers (statute of limitations extensions) ▶ Consents to accept electronic delivery ▶ Voluntary disclosure agreements <p>See the OH DOT's on its COVID-19 FAQ webpage for specifics.</p> <p>The Tax Appeals division of the OH DOT in order to facilitate the process of reviewing final determinations of the Tax Commissioner is posting issued final determinations on the OH DOT's website. The final determinations can be found here, under the "Laws, Rules and Rulings" section.</p> <p>The OH DOT has launched an online notice repose service, which allows taxpayers to securely respond to most notices received from the OH DOT or the OH DOT's request for additional information. Additional information is available here.</p>
<p>Other links and resources</p>	<p>The OH DOT has created a COVID-19 tax relief webpage.</p>

State response to COVID-19

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Oklahoma

Last updated on 10/29/20

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Personal income tax relief	<p>The Oklahoma Tax Commission (OTC) is automatically extending the 2019 Oklahoma personal income tax return and payment due dates from April 15, 2020, to July 15, 2020 without penalties and interest. This extension is applicable to Oklahoma personal income tax due from tax year 2019 and the first quarter payment for tax year 2020 (includes individuals, partnerships and entities that have made an election under the Pass-Through Entity Act of 2019). The second quarter estimated tax payment has not been extended. If the 2019 individual income tax return is filed electronically and the payment is remitted electronically, the due date is July 20. If the balance due on an electronically filed return is not remitted electronically, penalty and interest will accrue from the original due date.</p> <p>Taxpayers that have already scheduled their 2019 income tax payment to be withdrawn on a future date may now need to cancel and reschedule these payments to be withdrawn at a later date. Taxpayers can fill out a form that will allow cancellation of the payment previously scheduled.</p> <p>Electing Pass-Through Entities can defer payment of 2019 pass-through entity tax and filing of its 2019 tax return until July 15, 2020.</p> <p>See Oklahoma Tax Commission COVID-19 page for list of extended due dates and COVID-19 FAQs Oklahoma Taxes for additional information.</p>
Sales, use or other transaction tax relief	No information at this time
Property tax relief	No information at this time

State response to COVID-19

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Business income tax relief	<p>The OTC is automatically extending the 2019 Oklahoma corporate income tax return and payment due dates from April 15, 2020, to July 15, 2020 (small business corporate tax return Form 512S) and from May 15, 2020 to August 14, 2020 (Corporate Income Tax Return Form 512) without penalties and interest. The extension is applicable to corporate income tax due from tax year 2019 and the first quarter payment for tax year 2020.</p> <p>Taxpayers that have already scheduled their 2019 income tax payment to be withdrawn on a future date may now need to cancel and reschedule these payments to be withdrawn at a later date. Taxpayers can fill out a form that will allow cancellation of the payment previously scheduled.</p> <p>This relief also applies to trusts and estates, but only for income tax filings and payments due on April 15, 2020.</p> <p>See Oklahoma Tax Commission COVID-19 page for list of extended due dates and COVID-19 FAQs Oklahoma Taxes for additional information.</p>
Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	<p>Economic Injury Disaster Loans - Loans up to \$2m for small businesses, private non-profits, small agricultural cooperatives and aquaculture enterprises.</p> <p>Oklahoma Quality Jobs Program Act - On May 21, 2020, Governor Stitt signed SB1075, which provides an exception to certain requirements of the Oklahoma Quality Jobs Program Act. Establishments that do not meet the quarterly payroll requirements during April 1, 2020 through June 30, 2021 will continue to receive incentive payments and are exempt from the limitations.</p>
Payroll and employment tax-related relief	<p>The Oklahoma Employment Security Commission announced that as of October 25, 2020, the work registration, work search requirements, and the one week waiting period are reinstated. Certain individuals are exempt from the work registration and work search requirements. See "Your Questions Answered: New Claims."</p>
Other tax relief	<p>Oklahoma Governor J. Kevin Stitt ordered the temporary suspension of the costs and fees for oversize/overweight permits required of carriers whose sole purpose is transportation of materials, equipment, and supplies used for direct assistance in support of emergency relief efforts which would normally require an overweight permit in response to the coronavirus (COVID-19) outbreaks. Amended Executive Order 2020-07, Oklahoma Tax Commission, 03/29/2020.</p> <p>The OTC said that it will assist taxpayers in their current installment agreement by offering alternate payment arrangements or the temporary suspension of payments. Interest will continue to accrue on any unpaid principal balance.</p>
Other tax considerations (e.g., legislation, controversy)	<p>The House is in recess April 27 through May 1. The Senate is adjourned until the Call of the Chair.</p>
Other links and resources	<p>The Oklahoma Tax Commission has established a COVID-19 response webpage.</p>

State response to COVID-19

50-state summary

Oregon

Last updated on 12/17/20

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Personal income tax relief	<p>On March 25, 2020, the Oregon Department of Revenue (OR DOR) updated its guidance on income tax filing and payment deadlines consistent with Revenue Director's Order 2020-01. For personal income tax, transit self-employment tax and fiduciary taxpayers, payment and filing deadlines are automatically extended from April 15, 2020, to July 15, 2020. If additional time is needed to file, taxpayers can request a six-month extension, which runs from the original due date (April 15, 2020), thus until October 15, 2020. Penalties and interest will be waived during the extension period and will begin to accrue July 16, 2020.</p> <p>OR DOR FAQs clarify that any person with an Oregon income tax return or tax return payment due on April 15 or May 15 is eligible for relief (including fiscal year filers). The payment refers to the 2019 income tax payments due with the return, regardless of the amount owed.</p> <p>Oregon's April 15 estimated tax payment due date for tax year 2020 has not been extended and is still due on April 15. Interest waivers may be applicable and are considered on a case-by-case basis. Taxpayers can also consider safe harbor and annualization exceptions to underpayment of estimated tax. See OR DOR "Quarterly payments for corporate, personal income tax due April 15".</p> <p>OR DOR FAQs provide that the federal stimulus payments are not taxable.</p> <p>Revenue Director's Order 2020-02 expands on the relief provided in Revenue Director's Order 2020-01. For personal income, transit self-employment, estate, partnership, S-Corporation and corporate excise/income taxpayers and filings: the filing due date is extended until July 15 for returns due on or after April 1 and before July 15 and for returns with a valid six-month extension ending on or after April 1 and before July 15; and payments due with the tax year 2019 tax return are extended to July 15. Fiscal year returns and related payments due after July 15 are not extended.</p> <p>OR DOR "COVID-19 tax relief options;" "Department of Revenue reminds taxpayers of July's filing and payment deadlines" (June 29, 2020).</p> <p>The OR DOR reminds taxpayers that unemployment benefits are taxable.</p> <p>On December 14, 2020, Governor Brown announced additional tax relief applicable to personal income, corporate excise, and corporate income taxes including penalty waivers on 2019 income tax due from businesses, interest waivers on 2019 income tax due from small businesses, and extended payment plans up to 36 months. OR DOR "COVID-19 tax relief options."</p>
Sales, use or other transaction tax relief	Oregon does not have a sales and use tax.

State response to COVID-19
50-state summary

Property tax relief	In regard to property tax deferral, the OR DOR “ COVID-19 tax relief options ” states that the deadline to apply for senior or disabled property tax deferral has been extended to June 15, but the due date for filing recertification is still due by April 15. See Revenue Director’s Order 2020-02 .
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State response to COVID-19

50-state summary

Business income tax relief

For corporate excise/income taxpayers, payment and filing deadlines are [automatically extended](#) from May 15, 2020, to July 15, 2020. Penalties and interest will be waived during the extension period and will begin to accrue July 16, 2020.

OR DOR [FAQs](#) clarify that any person (trust, estate, corporation, or any type of unincorporated business entity) with an Oregon income tax return or tax return payment due on April 15 or May 15 is eligible for relief (including fiscal year filers). The payment refers to the 2019 income tax payments due with the return, regardless of the amount owed.

Oregon's April 15 estimated tax payment due date for tax year 2020 has not been extended and is still due on April 15. Interest waivers may be applicable and are considered on a case-by-case basis. Taxpayers can also consider safe harbor and annualization exceptions to underpayment of estimated tax. See OR DOR ["Quarterly payments for corporate, personal income tax due April 15"](#).

[Revenue Director's Order 2020-02](#) expands on the relief provided in Revenue Director's Order 2020-01. For personal income, transit self-employment, estate, partnership, S-Corporation and corporate excise/income taxpayers and filings: the filing due date is extended until July 15 for returns due on or after April 1 and before July 15 and for returns with a valid six-month extension ending on or after April 1 and before July 15; and payments due with the tax year 2019 tax return are extended to July 15. Fiscal year returns and related payments due after July 15 are not extended.

For the Oregon Corporate Activity Tax (CAT), first quarterly payments remain due April 30, 2020, but the [OR DOR stated](#) that it will not assess underpayment penalties to taxpayers making a good faith effort to estimate their first quarter payments. Also see OR DOR ["First Quarter Corporate Activity Tax payments due April 30;" Tax Alert 2020-0874](#). On April 29, the [OR DOR announced](#) a change in the threshold for making estimated tax payments from \$5,000 of annual tax liability to \$10,000 of annual tax liability for the first year of the tax. Additionally, the DOR expanded the estimated payment relief to additional quarters, stating it will not assess penalties for underestimated quarterly payments or for not making a quarterly payment, if businesses do not have the financial ability to make the estimated payment. The DOR will honor a business taxpayer's good-faith efforts to comply and not assess penalties if they document their efforts to comply, including how COVID-19 has impacted their business. The DOR adopted a [temporary rule](#) which includes the factors that the DOR will consider to determine good faith effort. See OR DOR ["Beyond the CAT FAQ"](#) for more information on COVID-19 penalty relief for quarterly estimated payments and good faith effort requirements.

The OR DOR [announced](#) that PPP loans, EIDL advances, and SBA loan subsidies not subject to CAT.

The ["COVID-19 tax relief options"](#) website states that for purposes of state corporate excise/income tax, employees teleworking within the state will not be considered a relevant factor in its nexus determination provided the employees regularly perform services outside of Oregon. This provision is effective March 8, 2020, through December 31, 2020 (previously November 1). See [Tax Alert 2020-1939](#).

State response to COVID-19

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	<p>OR DOR “COVID-19 tax relief options;” “Department of Revenue reminds taxpayers of July’s filing and payment deadlines” (June 29, 2020).</p> <p>On December 14, 2020, Governor Brown announced additional tax relief applicable to personal income, corporate excise, and corporate income taxes including penalty waivers on 2019 income tax due from businesses, interest waivers on 2019 income tax due from small businesses, and extended payment plans up to 36 months. OR DOR “COVID-19 tax relief options.”</p>
Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	<p>On July 14, 2020, the Oregon legislature approved more than \$200 million in federal Coronavirus Relief Fund dollars to provide further economic support for certain Oregonians and small businesses.</p>
Payroll and employment tax-related relief	<p>Per Revenue Director's Order Q&A: The relief provided in Revenue Director’s Order 2020-02 does not apply to payroll taxes. The first quarter 2020 Combined Payroll Tax Reports form (Form OQ) and Oregon Quarterly Statewide Transit Tax Withholding (OR-STT-1) returns and payments are still due April 30, 2020.</p> <p>The Oregon Employment Department announced that it will abate interest and penalties for employers that are unable to pay their unemployment insurances taxes for the first quarter of 2020, which were due April 30. Payments must be made within 30 days of the COVID-19 Executive Orders no longer being in effect and employers must apply for the abatement. Employers must still file quarterly payroll reports on time. See Tax Alert 2020-1281.</p> <p>The nexus relief for teleworking employees does not currently extend to the state income tax withholding requirement. See Tax Alert 2020-1939.</p> <p>Oregon issued permanent rules to permit workers to take leave under the Oregon Family Leave Act (OFLA), expanding the definition of “sick child leave” to include children whose school or child care provider has been closed due to COVID-19.</p>

State response to COVID-19

50-state summary

<p>Other tax relief</p>	<p>The OR DOR temporarily modified some collections process changes to provide relief for individuals and businesses in Oregon. OR DOR "COVID-19 tax relief options;" OR DOR "Collections Relief."</p> <p>Revenue Director's Order 2020-02 provides for a temporary extension of time to submit a written objection or request for a conference after issuance of a Notice of Deficiency, Notice of Proposed Refund Adjustment, or Notice of Liability to 90 days after the date on the notice. This applies to deadlines that expire on or after April 1 and before July 16. It also provides for an extension of the period within which the DOR may issue a notice or conference letter. Also see Q35 in Revenue Director's Order Q&A regarding "letter error" or "billing error" notices.</p> <p>Chief Justice of the Oregon Supreme Court has issued Order No. 20-027, which applies to cases subject to the jurisdiction of the Oregon Tax Court and extends and provides authority to extend statutory time periods and time requirements during the COVID-19 state of emergency for certain appeals, cases, or proceedings, and continuing for 60 days after the declaration of that state of emergency or any extension is no longer in effect. Also see Q33 in Revenue Director's Order Q&A.</p> <p>The deadline for filing a claim for refund is extended to July 15, if the deadline for filing the claim for refund would have expired on or after April 1 and before July 15.</p> <p>Revenue Director's Order 2020-03 provides for extension of the payment due dates for the annual amusement device tax and the additional amusement device tax to October 14, 2020, without penalty as long as payments are received on or before November 13, 2020. On December 14, 2020, Governor Brown announced additional tax relief extending the due date of the amusement device tax for the second quarter of tax year 2020 from January 14, 2021 to April 14, 2021. OR DOR "COVID-19 tax relief options." OR DOR "COVID-19 tax relief options."</p> <p>Per Revenue Director's Order Q&A: The relief provided in Revenue Director's Order 2020-02 does not apply to payroll, non-corporate excise taxes (like emergency communications, marijuana, state lodging, tobacco, etc.), estate transfer taxes, or information returns.</p> <p>The Oregon DOR adopted a temporary rule amendment to OAR 150-305-0460 to allow paper returns, statements, or other documents to be verified by a facsimile signature due to the difficulties of hand signing as a result of COVID-19. This temporary rule amendment is effective from October 13, 2020 through April 10, 2021.</p> <p>The Oregon DOR adopted permanent amendments to OAR 150-305-0160. The department will not impose the penalty for dishonored checks (NSF penalty) beginning March 8, 2020, and extending until 90 days after the Governor declares an end to the state of emergency related to COVID-19.</p>
<p>Other tax considerations (e.g., legislation, controversy)</p>	<p>The 2020 legislative session adjourned March 8, but convened for a special session June 24 through June 26, and a second special session on August 10.</p> <p>The Revenue Building in Salem and all regional field offices will close to the general public until further notice. Services and payments will be available by appointment only.</p>

State response to COVID-19
50-state summary

Other links and resources	OR DOR " COVID-19 tax relief options. "
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State response to COVID-19
50-state summary

Pennsylvania

Last updated on 12/3/20

State response to COVID-19

50-state summary

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Personal income tax relief

The Pennsylvania Department of Revenue (PA DOR) on November 9, issued guidance on the tax impact of pandemic telework, valid until June 30, 2021, or 90 days after the end of Governor Tom Wolf's emergency disaster proclamation. In its [guidance](#), the PA DOR said if an employee is working from home temporarily due to the COVID-19 pandemic, the department does not consider that as a change to the sourcing of the employee's compensation. For non-residents who were working in Pennsylvania before the pandemic, their compensation would remain Pennsylvania sourced income for all tax purposes, including PA-40 reporting, employer withholding and three-factor business income apportionment purposes for S Corporations, partnerships and individuals. Conversely, for Pennsylvania residents who were working out-of-state before the pandemic, their compensation would remain sourced to the other state and they would still be able to claim a resident credit for tax paid to the other state on the compensation. For employers with non-resident employee temporarily working from home due to the COVID-19 pandemic in a state that does not have a reciprocity agreement with Pennsylvania, the PA DOR said the employee's compensation remains Pennsylvania sourced, and the employer is required to withhold on the compensation. PA DOR, "[Telework During the COVID-19 Pandemic](#)" (last accessed November 12, 2020).

The PA DOR on September 25, updated [COVID-19 extended due dates chart](#) to reflect that state filing deadlines for individual income tax filers has been further extended from October 15, 2020 to January 15, 2021. The September 25 update also reflects that state filing deadlines for Trust and Estate tax filers has been further extended until to December 31, 2020, and to December 15, 2020, for Partnership and S Corporation income tax filers.

The PA DOR on March 21, 2020, announced it is extending the personal income tax filing deadline to July 15, 2020, and will waive penalties and interest on late 2019 personal income tax payments through the July 15, 2020, extended deadline. The payment relief also applies to 2020 first and second quarter estimated payments. Taxpayers that need additional time to file may file a request for a six-month filing extension. PA DOR "[Pennsylvania Extends Personal Income Tax Return Filing Deadline to July 15, 2020](#)" (March 21, 2020).

On March 27, 2020, Pennsylvania Governor Tom Wolf signed [HB 1232](#), extending 2019 filing and payment deadlines for individual income tax, partnership, S corporation, and trust and estate tax and 2020 first and second quarter estimated return filing and tax payment deadlines to July 15, 2020.

The PA DOR has announced that the additional hazard pay employees receive from their employers through the state's hazard pay grant funding is wages subject to Pennsylvania state income tax and income tax withholding, that grants businesses receive through the state's hazard pay program will not be required to be included in income, and that businesses may take a deduction for the hazard pay they provide to their employees. For more information, see [EY Tax Alert 2020-1916](#).

State response to COVID-19

50-state summary

Sales, use or other transaction tax relief	<p>The PA DOR has announced that businesses that collect Pennsylvania sales tax will not have to make Accelerated Sales Tax prepayments in April, May or June. Businesses that normally have a monthly prepayment requirement will not be charged penalties for missing the prepayment deadline during this three-month period. However, the PA DOR asks that businesses remit sales tax collected in the prior month on April 20, May 20, and June 22. PA DOR “Waiver of Penalties on Accelerated Sales Tax Prepayments”.</p> <p>The PA DOR is extending all business tax licenses and certifications that are set to expire until further communication is received from the department. This extension applies to: 1) sales, use and hotel occupancy tax licenses, 2) Public Transportation Assistance Fund taxes and fees, 3) small games of chance manufacturer certificates, and 4) sales tax exemption certificates. See, PA DOR Website COVID-19 Information webpage.</p> <p>The Pennsylvania Department of Revenue released three frequently asked questions (FAQs) to respond to inquiries concerning the imposition of nexus when employees are working from home temporarily within the state due to COVID-19, including for purposes of the corporate net income tax, withholding tax, and sales and use tax, stating generally that it will not seek to impose nexus solely on the basis of temporary activity during the state of emergency. For more information on this development, see Tax Alert 2020-0996.</p> <p>The PA DOR has stated that for the duration of the emergency disaster declaration issued on March 6, 2020, in response to the COVID-19 pandemic, it is considering protective face masks that are sold at retail exempt from Pennsylvania sales tax as exempt medical equipment.</p>
Property tax relief	<p>S.B. 841, enacted on April 20, authorizes local taxing districts, for real property taxes ordinarily due by December 31, 2020, collect the tax at a discount no later than August 31, 2020, and “to waive any fee or penalty otherwise associated with the late payment of the tax if paid in full by December 31, 2020.”</p>

State response to COVID-19

50-state summary

Business income tax relief

The PA DOR on September 25, updated [COVID-19 extended due dates chart](#) to reflect that state filing deadlines for corporate income tax filers with fiscal years ending on November 30, 2019, January 31, 2020, and February 29, 2020 and calendar year ends have been further extended until to February 16, 2021.

The PA DOR has [stated](#) it is “temporarily waiving the requirement for corporate officers to physically sign and date certain corporate tax returns with a wet signature” for returns that cannot be submitted electronically until the state’s emergency disaster declaration expires. The PA DOR said that in place of a corporate officer signature, a return preparer should write in “COVID-19” on the signature line. The PA DOR provided similar guidance for paper returns from pass-through entities, temporarily waiving the requirement for a general partner, principal officer, or authorized individual to physically sign and date certain pass-through tax returns with a wet signature.

The PA DOR also [announced](#) it is extending the corporate tax return filing and payment deadlines due on May 15, 2020, to August 14, 2020. The 6-month extended filing deadline will now be February 16, 2021, so long as payment is remitted by August 14. PA DOR Press Release "[Extension of Filing Deadline Applies to Trusts/Estates, Partnerships and S Corporations](#)" (April 2, 2020).

The Pennsylvania Department of Revenue [released](#) three frequently asked questions (FAQs) to respond to inquiries concerning the imposition of nexus when employees are working from home temporarily within the state due to COVID-19, including for purposes of the corporate net income tax, withholding tax, and sales and use tax, stating generally that it will not seek to impose nexus solely on the basis of temporary activity during the state of emergency. For more information on this development, see [Tax Alert 2020-0996](#).

The PA DOR has announced that the additional hazard pay employees receive from their employers through the state's hazard pay grant funding is wages subject to Pennsylvania state income tax and income tax withholding, that grants businesses receive through the state's hazard pay program will not be required to be included in income, and that businesses may take a deduction for the hazard pay they provide to their employees. For more information, see [EY Tax Alert 2020-1916](#).

State response to COVID-19

50-state summary

Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs

Legislation enacted on July 23, [H.B. 1437](#), will temporarily permit funds in the state's City Revitalization and Improvement Zones Program to be used for loans or grants to certain qualifying businesses and local governments to cover business operating expenses arising from COVID-19 disruptions.

The Pennsylvania Department of Community and Economic Development (DCED) has issued [guidelines](#) for employers in certain industries (healthcare and social assistance, economic development, food manufacturing, food retail facilities, transit and ground transportation, security services, and janitorial services) to participate in the COVID-19 PA Hazard Pay Grant Program. The program will have \$50,000,000 in funding available to provide a grant of up to \$1,200 per eligible full-time employee to be paid as a \$3/hour increase in the employee's regular rate for qualifying "front-line" workers. The application deadline for the program is July 31, 2020.

On June 8, 2020, Governor Tom Wolf [announced](#) a \$225 million statewide grant program to support small businesses that were impacted by the COVID-19 public health crisis and subsequent business closure order. The funding was developed in partnership with state lawmakers and allocated through the recently enacted state budget, which included \$2.6 billion in federal stimulus funds through the Coronavirus Aid, Relief, and Economic Security (CARES) Act, of which \$225 million was earmarked for relief for small businesses.

The Department of Community and Economic Development (DCED) will distribute the funds to the Community Development Financial Institutions (CDFIs), which will then administer the funding in the form of grants. Eligible businesses will be able to use the grants to cover operating expenses during the shutdown and transition to re-opening, and for technical assistance including training and guidance for business owners as they stabilize and relaunch their businesses. The funds will be available through three programs:

- ▶ \$100 million for the Main Street Business Revitalization Program for small businesses that experienced loss as a result of the governor's March 19, 2020 order relating to the closure of all non-life-sustaining businesses and have or will incur costs to adapt to new business operations related to COVID-19;
- ▶ \$100 million for the Historically Disadvantaged Business Revitalization Program for small businesses that experienced loss as a result of the business closure order, have or will incur costs to adapt to new business operations related to COVID-19, and in which socially and economically disadvantaged individuals own at least a 51% interest and also control management and daily business operations;
- ▶ \$25 million for the Loan Payment Deferment and Loss Reserve Program, which will allow the CDFIs the opportunity to offer forbearance and payment relief for existing portfolio businesses that are struggling due to the impact of COVID-19, as well as shore up the financial position of the CDFIs that are experiencing significant increased defaults in their existing loan portfolios.

The [Hospital Emergency Loan Program](#) (HELP) offers critical working capital bridge financing to hospitals located within the Commonwealth that are adversely impacted by the coronavirus (COVID-19) outbreak.

State response to COVID-19
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	<p>The loan funds are intended to provide a short-term financing solution for hospitals until federal grant funding through the Coronavirus Aid Relief, and Economic Security (CARES) Act is received by the hospitals. Eligible applicants for HELP include all health care facilities licensed as hospitals pursuant to Chapter 8 of the Health Care Facilities Act of 1979 that will be eligible to receive federal grant funding through the CARES. The maximum loan is \$10,000,000 per hospital. No match is required and there are no job retention/creation requirements. Applications will be accepted between April 13-April 20, 2020 through DCED's online Single Application.</p> <p>COVID-19 Working Capital Access Program (CWCA) available to eligible small business enterprise (i.e., a for-profit corporation, limited liability company, partnership, proprietorship or other legal business entity located in Pennsylvania and having 100 or fewer full-time employees worldwide at the time of submission of the application.</p>
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State response to COVID-19

50-state summary

Payroll and employment tax-related relief

The PA DOR on November 9 issued guidance on the tax impact of pandemic telework, valid until June 30, 2021 or 90 days after the end of Governor Tom Wolf's emergency disaster proclamation. In its [guidance](#), the PA DOR said if an employee is working from home temporarily due to the COVID-19 pandemic, the department does not consider that as a change to the sourcing of the employee's compensation. For non-residents who were working in Pennsylvania before the pandemic, their compensation would remain Pennsylvania sourced income for all tax purposes, including PA-40 reporting, employer withholding and three-factor business income apportionment purposes for S Corporations, partnerships and individuals. Conversely, for Pennsylvania residents who were working out-of-state before the pandemic, their compensation would remain sourced to the other state and they would still be able to claim a resident credit for tax paid to the other state on the compensation. For employers with non-resident employee temporarily working from home due to the COVID-19 pandemic in a state that does not have a reciprocity agreement with Pennsylvania, the PA DOR said the employee's compensation remains Pennsylvania sourced, and the employer is required to withhold on the compensation. PA DOR, "[Telework During the COVID-19 Pandemic](#)" (last accessed November 12, 2020).

The PA DOR has provided [guidance addressing](#) a federal executive memorandum addressing the deferment of payroll taxes for federal Social Security and Medicare payments from September 1 through December 31, for workers who earn less than \$4,000 every two weeks. The DOR said "this deferral does not apply to Pennsylvania personal income tax withholding. Employers should continue to withhold Pennsylvania personal income tax from each payment of taxable compensation to their employees."

A Pennsylvania bill, [H.B. 68](#), enacted on March 27, 2020, requires employers to provide employees with notification of the availability of unemployment insurance benefits at the time of separation from employment or reduction in hours. The Pennsylvania Department of Labor & Industry, Office of Unemployment Compensation, provides a standard notice ([Form UC-1609](#)) for employers to use to meet this requirement. For additional information on this development, see [Tax Alert 2020-1325](#).

According to the Pennsylvania Office of Unemployment Compensation, contributory employers' accounts will not be charged for unemployment insurance (UI) benefits received by workers affected by COVID-19. For additional information on this development, see [Tax Alert 2020-0857](#).

The PA DOR has announced that the additional hazard pay employees receive from their employers through the state's hazard pay grant funding is wages subject to Pennsylvania state income tax and income tax withholding, that grants businesses receive through the state's hazard pay program will not be required to be included in income, and that businesses may take a deduction for the hazard pay they provide to their employees. For more information, see [EY Tax Alert 2020-1916](#).

State response to COVID-19
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Other tax relief	<p>The PA DOR is temporarily waiving certain requirements concerning the International Fuel Tax Agreement and Motor Carrier Road Tax for all commercial carriers and vehicles traveling into or within Pennsylvania. See "Order in Conjunction with the Governor's Proclamation of Disaster Emergency," March 26, 2020. The PA DOR is extending all business tax licenses and certifications that are set to expire until further communication is received from the department. This extension applies to: 1) sales, use and hotel occupancy tax licenses, 2) Public Transportation Assistance Fund taxes and fees, 3) small games of chance manufacturer certificates, and 4) sales tax exemption certificates. For additional information, see PA DOR Website Alert.</p>
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State response to COVID-19

50-state summary

Other tax considerations (e.g., legislation, controversy)

Pennsylvania Governor Tom Wolf on November 23, issued an announcement that the state will be requiring mandatory telework where possible. The press release stated that “telework is mandatory unless impossible; safety measures required for businesses including cleaning, social distancing and masking.” Governor Tom Wolf, [Press Release](#) (November 23, 2020).

The PA DOR on August 11, 2020, [announced](#) the reopening of its district offices in a limited capacity with social distancing guidelines in place.

The PA DOR has temporarily [waived](#) the requirement for corporate officers to physically sign and date certain corporate tax returns that cannot be filed electronically with a “wet” signature.

The Pennsylvania Department of Revenue [released](#) three frequently asked questions (FAQs) to respond to inquiries concerning the imposition of nexus when employees are working from home temporarily within the state due to COVID-19, including for purposes of the corporate net income tax, withholding tax, and sales and use tax, stating generally that it will not seek to impose nexus solely on the basis of temporary activity during the state of emergency. For more information on this development, see [Tax Alert 2020-0996](#).

Governor Tom Wolf on April 15 [announced](#) the PA DOR will: pause payments for existing payment plans upon requests from taxpayers; provide flexible terms for new payment plans; work to boost customer service for taxpayers impacted by the pandemic; suspend or reduce automatic enforcement actions regarding liens, wage garnishments, bank attachments, license inspections, requirements for tax clearances and use of private collection agencies; suspend the creation of new desk reviews and field audits in most cases; suspend in-person meetings with taxpayers in most cases; broaden audit penalty abatement and interest relief; continue to administer tax credit and incentive programs; and abate penalties in most cases if taxpayers have remitted trust fund taxes they collected.

The PA DOR is providing additional time in certain cases for taxpayers who wish to appeal a tax assessment issued by the PA DOR or file a petition for a tax refund with the Board of Appeals. A petition will be accepted as timely filed if it is filed by the later of the following dates: (1) 30 days after the reopening of the Board of Appeals offices; or (2) the original appeal deadline. However, if the appeal deadline fell on a date prior to the closure of commonwealth offices (March 16, 2020), the original appeal deadline is still applicable. The Board of Appeals also will accept any submission of requested documentation as long as it is received within 30 days after the Board of Appeals offices reopen. For additional information, see [PA DOR Website Alert](#)

The PA DOR has temporarily suspended deadlines to respond to notices or assessments from the PA DOR that require a response by a specific date. The temporary suspension will be lifted once the PA DOR's offices have reopened. For additional information, see [PA DOR Website Alert; PA DOR “Board of Appeals Operations During COVID-19 Pandemic.”](#)

State response to COVID-19
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	The Pennsylvania House on March 16, passed a rule permitting members to vote remotely, joining the Senate in permitting remote legislative voting. In-person meetings are not currently planned.
Other links and resources	The PA DOR has established a COVID-19 response and an Alert webpage.

State response to COVID-19 50-state summary

Pennsylvania – Philadelphia

Last updated on 12/17/20

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Personal income tax relief

The City of Philadelphia Department of Revenue (CP DOR) on September 9, published updated guidance addressing the wage tax treatment of employees of Philadelphia-based employers, providing that non-resident employees who work for Philadelphia-based employers are not subject to Philadelphia Wage Tax during the time they are required to work outside of Philadelphia, while employers must withhold and remit Wage Tax for all its Philadelphia residents, regardless of where they perform their duties. Further, non-resident employees who work for Philadelphia-based employers who work from home outside of Philadelphia for their convenience, even with their employer's authorization, are subject to the Wage Tax. CP DOR "Wage Tax policy guidance for non-resident employees" (May 4, 2020 updated September 9, 2020 and [November 11, 2020](#)).

The CP DOR on April 9, published [guidance](#) extending the filing deadline for the 2019 Annual Reconciliation Earnings Tax until July 15, 2020. (The earnings tax is imposed where the city wage tax is not withheld from an employee's paycheck.) While taxpayers will have until July 15, to file a return and pay any tax owed, if the extended deadline is not met interest and penalties will be applied dating back to April 15, 2020. CP DOR "[Earnings Tax filing policy update](#)" (April 9, 2020).

The CP DOR has announced that while the School Income Tax payment and filing deadlines remain April 15, 2020, "taxpayers who cannot meet this deadline should use an extension payment coupon to submit a payment equal to the previous year's liability by April 15, 2020," and should file a return and pay any difference in liability by July 15, 2020. CP DOR "[School Income Tax \(SIT\) payment and filing policy update](#)" (April 9, 2020).

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<p>Sales, use or other transaction tax relief</p>	<p>The CP DOR has announced that “businesses ordered to close beginning March 17, 2020, as a result of safety measures enacted by the Mayor of Philadelphia are not subject to the Use & Occupancy Tax while occupancy of their place of business is prohibited. CP DOR, “Use & Occupancy Tax guidance during the COVID-19 coronavirus closure of non-essential businesses” (April 9, 2020).</p> <p>The CP DOR has issued guidance on how taxpayers that have prepaid the Use & Occupancy Tax can file for refunds for the period of time their businesses were closed due to the COVID-19 health emergency. CP DOR, “How to receive a refund for pre-paid U&O Tax” (May 13, 2020).</p> <p>The CP DOR has announced that businesses that are now allowed to re-open “whether they choose to operate or not, are subject to Use & Occupancy Tax.” Further it said, “businesses that continued operations, businesses that have employees on site, or businesses that maintained employee occupancy to their place of business throughout the Mayor’s order, are also subject to U & O Tax.” Due dates for the tax remain unchanged. CP DOR, “Use & Occupancy Tax guidance during the yellow phase of COVID-19 coronavirus reopening of non-essential businesses” (June 12, 2020).</p> <p>The CP DOR has issued guidance intended to clarify which business are subject to Use & Occupancy Tax during the city’s “modified green phase” of reopening. The CPR DOR guidance provides that “during the Modified Green Phase, as it was during the Yellow Phase, those businesses that have been able to operate remotely must continue to operate remotely. Any business that must operate entirely remotely is not subject to the U&O Tax.” However, businesses that are allowed to open their offices during the modified green phase are subject to U&O tax, whether they choose to actually open or not. CP DOR, “Use & Occupancy Tax guidance during the Modified Green Phase of COVID-19 coronavirus reopening of non-essential businesses” (August 19, 2020).</p> <p>The CP DOR has issued guidance addressing Use & Occupancy Tax for businesses affected by restrictions to indoor dining during restriction announced on November 16, 2020. According to the guidance, “the space used by the business to operate, for example the kitchen, continues to be subject to the tax, but the restaurant may exclude areas closed by the Mayor’s order,” and “taxpayers should use ‘Line 3 - Non-taxable Exempt Amount’ of the filing form to indicate the portion of their property exempt from the tax through the closure order.” CP DOR, “Use & Occupancy Tax guidance during fall 2020 ‘Safer at Home’ Restrictions” (November 25, 2020).</p>
<p>Property tax relief</p>	<p>The Philadelphia Office of Property Assessment has announced the City will forego property value reassessments for Tax Year 2022. According to the release, “assessments for most properties will remain unchanged from current levels set for Tax Year 2021,” however “properties that had new construction, expiring abatements, renovations, subdivisions, consolidations, or errors in prior year assessments will be reassessed.”</p> <p>The CP DOR on April 27 extended the property tax payment deadline to June 15, 2020.</p>

State response to COVID-19

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	<p>The CP DOR has issued guidance for taxpayers seeking to amend their returns to seek refunds of 2020 Business Income & Receipts Tax that was overestimated on their 2019 returns. CP DOR, "BIRT refund guidance for businesses that decide to amend their 2020 estimated payment" (December 1, 2020).</p> <p>The CP DOR has announced a new payment plan option for taxpayers "to support businesses that were in tax compliance before the pandemic struck." To qualify for the payment plan, taxpayers must be "struggling to pay business taxes due after March 1, 2020" and must not have owed tax before that date. The new payment plan will apply to all business taxes, does not require a down payment, could excuse businesses from paying any interest and penalties if owed taxes are paid within 12 months. CP DOR, "Owe business taxes because of COVID-19? We have a plan for you." (July 16, 2020).</p> <p>The CP DOR issued guidance on city treatment of net operating losses in light of the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, reminding taxpayers that Philadelphia does not conform to the federal treatment of NOLs for the Business Income & Receipts Tax on Net Income (Method II filers) and those NOLs may be carried forward for three years. For Net Profits Tax purposes, NOLs may not be carried forward, the CP DOR said. CP DOR, "Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act - Net Operating Losses (NOLs) guidance" (June 26, 2020).</p> <p>With respect to the business income and receipts tax and the net profits tax, the CP DOR will honor the federal extensions granted to businesses for filing and payments for all taxpayers until July 15, 2020, including estimated payments. CP DOR "City of Philadelphia extends property, business tax deadlines" (March 23, 2020); CP DOR "Business Income & Receipts Tax (BIRT), Net Profits Tax (NPT) filing and payment extensions policy update" (April 22, 2020).</p> <p>The CP DOR on December 7, issued a revised notice stating it will "temporarily waive the legal nexus threshold under §19- 2603 of the Philadelphia Code and under Section 103 of the BIRT Regulations, which considers the presence of employees working temporarily from home within Philadelphia as establishing sufficient nexus for out-of-Philadelphia businesses. This waiver applies if and when an employee works from home solely as a result of the COVID-19 pandemic." Further, the CP DOR said for sourcing purposes it will deem services performed by COVID-19 related work-from-home employees to be performed within the city when the city is the location of their ordinary workplace. For more information, see Tax Alert 2020-2875. CP DOR, "Business Income & Receipts Tax (BIRT), Net Profits Tax (NPT) nexus and apportionment policies due to the COVID-19 pandemic" (Revised December 7, 2020); CP DOR, "Wage Tax policy guidance for non-resident employees" (Revised May 4, 2020).</p> <p>The Philadelphia Department of Revenue said the city does not conform to the federal treatment of NOLs, including those amendments to the federal NOL rules made by the CARES Act, for purposes of the Business Income and Receipts Tax on net income (Method II filers).</p>
<p>Business income tax relief</p>	
<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>No information at this time</p>

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Payroll and employment tax-related relief	<p>The City of Philadelphia on November 13, 2020, issued emergency regulations to amend Chapter 9-4100 of the Philadelphia Code: "Promoting Healthy Families and Workplaces." The emergency regulations provide for public health emergency leave due to COVID-19 related reasons that would not be eligible for paid leave under federal law. City of Philadelphia Dep't of Labor, "Second Supplemental Emergency Regulation Regarding Covid-19 And Chapter 9-4100 of the Philadelphia Code: Promoting Healthy Families And Workplaces" (November 13, 2020).</p> <p>The CP DOR on April 14, issued a notice stating its policy that "non-resident employees who work for Philadelphia-based employers are not subject to Philadelphia Wage Tax during the time they are required to work outside of Philadelphia." The CP DOR on May 4, issued further guidance clarifying that an employer may choose to continue withholding the wage tax from 100% of a non-resident employee's compensation even where the employee is required to perform duties outside the city. CP DOR, "Wage Tax policy guidance for non-resident employees" (Revised May 4, 2020).</p> <p>The CP DOR on May 4, issued further guidance clarifying that an employer may choose to continue withholding the wage tax from 100% of a non-resident employee's compensation even where the employee is required to perform duties outside the city. CP DOR, "Business Income & Receipts Tax (BIRT), Net Profits Tax (NPT) nexus and apportionment policies due to the COVID-19 pandemic" (April 22, 2020); CP DOR, "Wage Tax policy guidance for non-resident employees" (Revised May 4, 2020).</p>
Other tax relief	<p>The CP DOR on April 22 issued a notice stating it will "temporarily waive the legal nexus threshold under the BIRT Regulations, which considers the presence of employees working temporarily from home within Philadelphia as establishing sufficient nexus for out-of-Philadelphia businesses. This waiver applies if and when an employee works from home solely as a result of the COVID-19 pandemic." Further, the CP DOR said for sourcing purposes it will deem services performed by COVID-19 related work from home employees to be performed within the city and employees ordinarily working outside the city will be deemed to perform services in the location of their ordinary workplace. The CP DOR on May 4, issued further guidance clarifying that an employer may choose to continue withholding the wage tax from 100% of a non-resident employee's compensation even where the employee is required to perform duties outside the city. CP DOR, "Business Income & Receipts Tax (BIRT), Net Profits Tax (NPT) nexus and apportionment policies due to the COVID-19 pandemic" (April 22, 2020); CP DOR, "Wage Tax policy guidance for non-resident employees" (Revised May 4, 2020).</p>
Other tax considerations (e.g., legislation, controversy)	<p>The CP DOR on June 26, issued guidance on audit examinations and refund claims, providing that "during the period between March 17 and July 15, 2020, the Department generally will not initiate new audit examinations," and that "any statute of limitations relating to the filing of refund claims for prior years that would have expired on or after April 1, 2020, and before July 15, 2020, is now extended to July 15, 2020." CP DOR "Audit examinations and refund claims guidance" (June 26, 2020).</p>
Other links and resources	<p>The CP DOR has established a dedicated COVID-19 response webpage.</p>

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Rhode Island

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Personal income tax relief	<p>The Rhode Island Division of Taxation (RI DOT) has announced it has moved the deadline for filing and paying state income taxes from April 15, to July 15, 2020. The announcement by RI DOR includes individual tax returns. The new deadline means taxpayers filing state tax returns or submitting payments after the previous April 15 deadline will not be assessed late filing or late payment penalties. Rhode Island Advisory (ADV 2020-11) (March 27, 2020, revised April 6, 2020).</p> <p>The RI DOT has announced it is extending the June 15, 2020 quarterly estimated filing and payment deadline until July 15, 2020, for personal income tax and corporate income tax. Penalties and interest will not apply if payment and filings are made by the July 15, 2020 deadline. Rhode Island Advisory (ADV 2020-21) (May 21, 2020).</p>
Sales, use or other transaction tax relief	<p>The RI DOT on June 11, said it will automatically issue 90-day sales tax permits for retailers whose sales permits would normally not be renewed on July 1, 2020, because they are not in compliance with Rhode Island state tax and filing requirements. These extensions are intended to provide “temporary relief for those retailers who have fallen behind in their obligations amid [the COVID-19 pandemic] while they work to come back into compliance. Rhode Island Advisory (ADV 2020-28) (June 11, 2020).</p> <p>The RI DOT on May 28, announced it will “not seek to establish nexus for Rhode Island sales and use tax purposes solely because an employee is temporarily working from home during the state of emergency, or because an employee is temporarily working from home during the state of emergency and is using property to allow the employee to work from home. . . temporarily during the state of emergency,” so long as the taxpayer has no other physical presence in the state and does not meet the state’s sales tax economic nexus thresholds. Rhode Island Advisory (ADV 2020-24) (May 28, 2020).</p> <p>The RI DOT has announced that sales and use tax filing and remittance deadlines have not changed and remained April 20, 2020. The RI DOR added that taxpayers have the express right to request that penalties be abated where there was no negligence or intentional disregard of the law. Rhode Island Advisory (ADV 2020-16) (April 15, 2020).</p>
Property tax relief	No information at this time

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<p>Business income tax relief</p>	<p>The RI DOT on May 28, announced it “will not seek to establish nexus for Rhode Island corporate income tax purposes solely because an employee is temporarily working from home during the state of emergency, or because an employee is temporarily working from home during the state of emergency and is using property to allow the employee to work from home. . . temporarily during the state of emergency.” Further, it said, “the performance of any services by such employees within Rhode Island will not, of itself, cause their employer to lose the protection of Public Law 86-272,” and for apportionment purposes, for the duration of the emergency the RI DOR will not consider “services performed by one or more employees, who previously worked in another state but, solely due to the pandemic, are now working remotely from Rhode Island” to increase the numerator of the their employer’s payroll factor. Rhode Island Advisory (ADV 2020-24) (May 28, 2020).</p> <p>The RI DOT has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020. The announcement by RI DOR includes corporate and fiduciary tax returns. The new deadline means taxpayers filing state tax returns or submitting payments after the previous April 15 deadline will not be assessed late filing or late payment penalties. Rhode Island Advisory (ADV 2020-11) (March 27, 2020, revised April 6, 2020).</p>
<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>The RI DOT on November 25, announced a grant program targeted towards “gyms, restaurants, fitness centers, event planners, bars, and a number of other businesses” that are subject to new restrictions amid the ongoing coronavirus pandemic. The RI DOT will, under the program, be authorized to issue grants ranging from \$500 to \$50,000 to qualifying businesses. RI DOT, ADV-2020-50 “New grant program on Governor’s Executive Order - RI on Pause” (November 25, 2020); RI DOT, ADV-2020-51 “Online application now available for grant program” (November 27, 2020); RI DOT ADV 2020-56 “Division modifies RI Pause grant program’s formula for certain businesses” (December 2, 2020) (modifying the Rhode Island on Pause Grant Program to provide certain industries the option to report the tax filer’s Rhode Island gross receipts).</p> <p>The RI DOT on November 5, announced a grant program to provide relief for restaurants and bars subject to early closing orders. Under the program the RI DOT will provide grants ranging from \$2,000 to \$10,000 to qualifying businesses adversely impacted by COVID-19. RI DOT, ADV 2020-47, “Relief for restaurants and bars that are subject to early-closing order” (November 5, 2020). See also RI DOT, ADV 2020-49 “Reminder about grants for restaurants and bars amid pandemic” (November 24, 2020).</p> <p>Rhode Island has developed the SBA disaster loan FAQ and Emergency Grants and Funding FAQ webpages to provide information on disaster relief funding that maybe available during COVID-19.</p>

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Payroll and employment tax-related relief

RI Governor Gina Raimondo on November 2, 2020, issued an executive order, [Executive Order 20-91](#), extending until December 3, 2020, the effect of prior executive orders providing that contributory employer accounts will not be charged with workers' unemployment insurance benefits attributable to COVID-19.

RI Governor Gina Raimondo on October 2, 2020, issued an executive order, [Executive Order 20-81](#), extending until November 2, 2020, the effect of prior executive orders providing that contributory employer accounts will not be charged with workers' unemployment insurance benefits attributable to COVID-19.

The RI DOT has announced that under an executive order issued by Governor Gina Raimondo, [Executive Order 20-19](#), contributory employer accounts will not be charged with workers' unemployment insurance benefits attributable to COVID-19. [ADV 2020-15](#), Rhode Island Division of Taxation, April 15, 2020. For more information, see [Tax Alert 2020-1063](#). See also, [Executive Order 20-42](#) (June 4, 2020) (extending the effect of Executive Order 20-19 until July 4, 2020); [Executive Order 20-52](#) (July 3, 2020) (extending the effect of Executive Order 20-19 until August 2, 2020). For more information, see [Tax Alert 2020-1830](#).

The RI DOT on April 30, issued an [advisory](#) reminding employers that the state has not changed the deadline for the remittance of personal income tax withheld from employee paychecks. [ADV 2020-19](#), Rhode Island Division of Taxation, April 15, 2020.

The RI DOR on May 26 posted an emergency regulation [280-RICR-20-55-14](#), effective May 23, 2020, that provides withholding-tax guidance for employers that have employees who are temporarily working remotely due to the coronavirus pandemic. Rhode Island Advisory ([ADV 2020-22](#)) (May 26, 2020).

The RI DOR on November 23, extended until January 18, 2021, an emergency regulation [280-RICR-20-55-14](#) that provides withholding-tax guidance for employers that have employees who are temporarily working remotely due to the coronavirus pandemic. RI DOR, "[Withholding-tax guidance - emergency regulation extended](#)" (November 23, 2020).

The RI DOR on May 27, issued new Form PW, COVID 19 "Coronavirus Hardship Penalty Waiver Request," for businesses affected by COVID-19 for use in requesting abatement of penalties for the late filing of tax returns, including withholding tax returns. Rhode Island Advisory ([ADV 2020-23](#)) (May 27, 2020). For more information, see [Tax Alert 2020-1425](#).

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Other tax relief	<p>The RI DOT on May 28, announced it will “not seek to establish nexus for Rhode Island sales and use tax purposes solely because an employee is temporarily working from home during the state of emergency, or because an employee is temporarily working from home during the state of emergency and is using property to allow the employee to work from home. . . temporarily during the state of emergency,” so long as the taxpayer has no other physical presence in the state and does not meet the state’s sales tax economic nexus thresholds. Further, the RI DOT said for the duration of the state’s coronavirus state of emergency, it “will not seek to establish nexus for Rhode Island corporate income tax purposes solely because an employee is temporarily working from home during the state of emergency, or because an employee is temporarily working from home during the state of emergency and is using property to allow the employee to work from home. . . temporarily during the state of emergency.” Further, it said, “the performance of any services by such employees within Rhode Island will not, of itself, cause their employer to lose the protection of Public Law 86-272,” and for apportionment purposes, for the duration of the emergency the RI DOR will not consider “services performed by one or more employees, who previously worked in another state but, solely due to the pandemic, are now working remotely from Rhode Island” to increase the numerator of the their employer’s payroll factor. Rhode Island Advisory (ADV 2020-24) (May 28, 2020).</p>
Other tax considerations (e.g., legislation, controversy)	<p>The RI DOT on September 10, announced it will allow electronic signatures in place of handwritten signatures for certain types of forms. Specifically, the RI DOT is permitting electronic signatures for two forms that involve the sale of Rhode Island real estate by nonresident individuals or entities—Form RI-71.3 Election (“Election to Have Withholding Based on Gain”) and Form RI-71.3 Remittance (“Remittance of Withholding on Sale of Real Estate by Nonresident”). Rhode Island Advisory (ADV 2020-40) (September 10, 2020).</p> <p>The RI legislative session is suspended from March 16, 2020, through April 3, 2020.</p> <p>Formal administrative hearings have been postponed until after May 25, 2020. Rhode Island Division of Taxation, “Coronavirus Disease 2019 (COVID-19) Information” (March 30, 2020 update).</p>
Other links and resources	<p>The RI DOR has established a COVID-19 response webpage. The Rhode Island Commerce Corporation has established a COVID-19 FAQ webpage.</p>

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South Carolina

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Personal income tax relief

The South Carolina Department of Revenue (SC DOR) [announced](#) that affected individuals will have until July 15, 2020, to file and pay taxes for 2019 individual income tax returns due April 1, 2020, through July 15, 2020. This also includes quarterly estimated payments due on April 15, 2020, and June 15, 2020. The SC DOR will waive penalties and interest due as a result of any extensions.

Individuals and businesses who need additional time to file beyond the July 15 deadline can request an extension of time to file by filing the appropriate South Carolina extension (i.e., SC Form 4868, 1120-T, or 8736) on or before July 15, 2020. Alternatively, if a taxpayer files a timely federal extension, this will automatically extend the time to file the South Carolina 2019 income tax return to October 15, 2020.

[SB 545](#) (enacted September 28, 2020), for tax year 2020, conforms to the federal income tax treatment of, and excludes from tax, the income from a forgiven PPP loan under section 1106 of the CARES Act. This change took effect upon the governor’s approval. (See also [SC Information Letter #20-28](#) (November 2, 2020).)

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<p>Sales, use or other transaction tax relief</p>	<p>The SC DOR announced that affected taxpayers will have until June 1, 2020, to file and pay taxes that are due between April 1, 2020, and June 1, 2020. The June 1, 2020, relief applies to taxes administered by the SC DOR or tax returns filed with the SC DOR between April 1, 2020, and June 1, 2020, including, but not limited to state sales and use tax.</p> <p>Note: The relief does not apply to tax returns filed with a county or municipality. A taxpayer should contact the county regarding any tax relief being provided for tax payments made to the county or tax returns filed with the county.</p> <p>Interest or penalties related to this tax relief will be waived if payment is made by the end of the relief period.</p> <p>The SC DOR in response to a ruling request said that COVID-19 surcharges or fees, handling fees, takeout charges or similar fees charged by retailers due to COVID-19 as part of a sales of tangible personal property is includable in gross proceeds of the sale and, as such, is subject to the sales/use tax unless otherwise exempt. The SC DOR's response includes illustrative examples. S.C. DOR, SC Information Letter #20-23 (August 5, 2020).</p> <p>In SC Information Letter #20-11 the SC DOR said that it will not use changes in an employee's temporary work location due to the remote work requirements arising from, or during, the COVID-19 relief period solely as a basis for establishing nexus. This information letter is effective from March 13, 2020 to September 30, 2020. In SC Information Letter #20-24, the SC DOR extended the effective date of this nexus relief through December 31, 2020, and made clear that relief applies for nexus creation for income tax and sales tax purposes. In SC Information Letter #20-29, the SC DOR extended the effective date of this nexus relief through June 30, 2021.</p>
<p>Property tax relief</p>	<p>The SC DOR announced that affected taxpayers will have until June 1, 2020, to file and pay taxes that are due between April 1, 2020, and June 1, 2020. The June 1, 2020, relief applies to taxes administered by the SC DOR or tax returns filed with the SC DOR between April 1, 2020, and June 1, 2020, including property tax returns filed with the SC DOR. Note: The relief does not apply to tax returns filed with a county or municipality, such as local hospitality tax or local accommodations tax pursuant to Title 6 of the South Carolina Code of Laws.</p> <p>A taxpayer should contact the county regarding any tax relief being provided for tax payments made to the county or tax returns filed with the county. This Property tax relief only applies to any property tax return filed with the SC DOR (e.g., PT-100, PT-300, PT-420). Business property tax returns for Cherokee, Chester, Colleton, Dorchester, Greenville, Oconee, Pickens, and Saluda counties are filed with the Department and qualify for this tax relief. Taxpayers with questions concerning county property taxes should contact the appropriate county government official.</p> <p>Interest or penalties related to this tax relief will be waived if payment is made by the end of the relief period.</p>

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<p>Business income tax relief</p>	<p>The SC DOR announced that affected businesses will have until July 15, 2020, to file and pay taxes for 2019 income tax returns (e.g., corporations, trusts) returns due April 1, 2020 through July 15, 2020. This also includes quarterly estimated payments due on April 15, 2020 and June 15, 2020. The SC DOR will waive penalties and interest due as a result of any extensions.</p> <p>Businesses that need additional time to file beyond the July 15 deadline can request an extension of time to file by filing the appropriate South Carolina extension (i.e., SC Form 4868, 1120-T, or 8736) on or before July 15, 2020. Alternatively, if a taxpayer files a timely federal extension, this will automatically extend the time to file the South Carolina 2019 income tax return to October 15, 2020.</p> <p>In SC Information Letter #20-11 the SC DOR said that it will not use changes in an employee's temporary work location due to the remote work requirements arising from, or during, the COVID-19 relief period solely as a basis for establishing nexus (including for PL 86-272 purposes) or for altering apportionment of income. This information letter is effective from March 13, 2020 - September 30, 2020. In SC Information Letter #20-24, the SC DOR extended the effective date of this nexus relief through December 31, 2020, and made clear that relief applies for nexus creation for income tax and sales tax purposes. In SC Information Letter #20-29, the SC DOR extended the effective date of this nexus relief through June 30, 2021.</p> <p>SB 545 (enacted September 28, 2020), for tax year 2020, conforms to the federal income tax treatment of, and excludes from tax, the income from a forgiven PPP loan under section 1106 of the CARES Act. This change took effect upon the governor's approval. (See also SC Information Letter #20-28 (November 2, 2020).)</p>
<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>The U.S. Small Business Administration (SBA) is offering low-interest federal disaster loans for South Carolina small businesses suffering substantial economic injury resulting from COVID-19. The disaster declaration makes SBA assistance available in the entire state of South Carolina.</p> <p>See the COVID-19 webpage for further updates from the South Carolina Department of Commerce.</p> <p>On October 16, 2020, Governor McMaster announced the start of the application process for the Minority and Small Business Relief Grant Program and the Nonprofit Relief Grant Program. Eligible minority and small businesses can receive up to \$25,000 (non-profits can receive up to \$50,000) in grants to provide relief for financial reimbursement for COVID-19 related financial or operational impacts. Click here for more.</p>

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Payroll and employment tax-related relief

The [SC DOR announced](#) that affected taxpayers will have until June 1, 2020, to file and pay taxes that are due between April 1, 2020, and June 1, 2020. The June 1, 2020, relief applies to taxes administered by the SC DOR or tax returns filed with the SC DOR between April 1, 2020, and June 1, 2020, including withholding taxes. Interest or penalties related to this tax relief will be waived if payment is made by the end of the relief period.

The South Carolina Department of Employment and Workforce (DEW) [announced](#) that if an employee receives unemployment benefits as a result of a COVID-19 related business shutdown, the employer will not be charged. Employers can request permission to file claims on their workers' behalf. See [Tax Alert 2020-0672](#).

[Executive Order 2020-22](#), signed by Governor Henry McMaster on April 7, 2020, instructs the South Carolina Department of Employment & Workforce to exclude from the definition of South Carolina unemployment insurance (UI) wages payments that employers make to employees during a period they are laid off due to the economic impact of COVID-19 (COVID-19 Support Payment). As a result of the Executive Order, qualifying COVID-19 Support Payments are excluded from wages subject to South Carolina UI employer contributions and are not considered when determining an employee's eligibility for South Carolina UI benefits. For more on this development, see [Tax Alert 2020-0974](#).

In [SC Information Letter #20-11](#) the SC DOR provides income tax withholding instructions for employees working from home temporarily within and outside of the state due to COVID-19. From the period March 13, 2020 - September 30, 2020 (the COVID-19 relief period), the SC DOR will not use the temporary change of an employee's work location due to COVID-19 to impose the income tax withholding requirement; however, this relief does not apply to workers whose status changed from temporary to permanent assignment during this period. In [SC Information Letter #20-24](#), the SC DOR extended the effective date of this nexus relief through December 31, 2020. In [SC Information Letter #20-29](#), the SC DOR extended the effective date of this nexus relief through June 30, 2021.

During the COVID-19 relief period, a South Carolina employer's income tax withholding requirement is not affected by the current shift of employees working on the employer's premises in South Carolina to teleworking from outside of South Carolina. Accordingly, the wages of nonresident employees temporarily working remotely in another state instead of their South Carolina business location continue to be subject to South Carolina withholding.

Further, during the COVID-19 relief period, an out-of-state employer is not subject to South Carolina's income tax withholding requirement solely due to the shift of employees working on the employer's premises outside of South Carolina to teleworking from South Carolina. Accordingly, the wages of a South Carolina resident employee temporarily working remotely from South Carolina instead of their normal out-of-state business location are not subject to South Carolina withholding if the employer is withholding income taxes on behalf of the other state. See [Tax Alert 2020-1380](#).

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Other tax relief	<p>The SC DOR announced that affected taxpayers will have until June 1, 2020, to file and pay taxes that are due between April 1, 2020, and June 1, 2020. The June 1, 2020, relief applies to taxes administered by the SC DOR or tax returns filed with the SC DOR between April 1, 2020, and June 1, 2020, including, but not limited to:</p> <ul style="list-style-type: none"> ▸ Local sales and use taxes collected by the Department ▸ Motor fuel user fees ▸ State accommodations taxes ▸ Beer, wine and liquor taxes <p>Note: The relief does not apply to tax returns filed with a county or municipality, such as local hospitality tax or local accommodations tax pursuant to Title 6 of the South Carolina Code of Laws. A taxpayer should contact the county regarding any tax relief being provided for tax payments made to the county or tax returns filed with the county.</p> <p>Interest or penalties related to this tax relief will be waived if payment is made by the end of the relief period.</p> <p>In SC Information Letter #20-18 (July 6, 2020) the SC DOR announced a COVID-19 temporary refund claim process for Admissions Tax Refunds of events scheduled from March 31, 2020 - December 31, 2020. This process is available through December 31, 2020.</p>
Other tax considerations (e.g., legislation, controversy)	<p>Scheduled activities of the South Carolina Legislature adjourned.</p> <p>The extended deadline relief discussed above does not apply to current collection matters, including payments due under any payment plan previously entered into with the SC DOR. Taxpayers with questions concerning a current DOR audit or collection matter should contact the SC DOR's revenue officer or auditor who is handling their specific audit or collection matter.</p>
Other links and resources	<p>Additional information can be found on the SC DOR COVID-19 page and the South Carolina Department of Commerce COVID-19 page.</p>

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South Dakota

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Personal income tax relief	South Dakota does not have an individual income tax.
Sales, use or other transaction tax relief	No information at this time
Property tax relief	The South Dakota Department of Revenue (SD DOR) on its COVID-19 FAQs webpage explained the state law does not allow for a deferment or delay of property tax payment deadlines, but it does provide for late payment of real property taxes with an interest penalty. The rate of the interest penalty is 0.8333% per month.
Business income tax relief	<p>South Dakota does not have a corporate income tax.</p> <p>The SD DOR on its COVID-19 FAQs webpage explained that the due date of the bank franchise tax is extended. The bank franchise tax must be paid within 15 days after the federal income tax return is due; thus, for taxpayers whose federal income tax due date has been extended to July 15, 2020, their South Dakota bank franchise tax is due July 30, 2020.</p>
Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	<p>Financing - Economic Injury Disaster Loan declaration, making small business administration loans available sooner. Financing of up to \$2,000,000 regardless of business size.</p> <p>On October 22, 2020, Governor Noem updated the framework for to the grant program for small businesses negatively impacted by the COVID-19 pandemic. South Dakota small businesses can qualify if they had at least \$50,000 in gross revenue in 2019, and have had a reduction in business of at least 15% (reduced from 25%) between March and May due to COVID-19. The grant window will be open October 12 through October 30, 2020 (extended from October 23, 2020). Grants of up to \$500,000 (increased from \$100,000) will be awarded.</p> <p>On December 11, 2020,, Governor Noem announced \$345 million in additional grants for small businesses, non-profits organizations, and healthcare providers dealing with the effects of the COVID-19 pandemic. Applications for the grants will be accepted December 14-20. Click here for additional information</p>
Payroll and employment tax-related relief	SB 187 (enacted March 31, 2020) exempts South Dakota employers from penalties if unable to file state unemployment insurance (SUI) tax returns or timely pay the associated contributions due to a temporary business shutdown or reduction in force as a result of COVID-19. The legislation waives the \$25-per-month penalty assessed for both a late payment and a late return filing. The legislation, however, does not relieve the employer of interest on the late payment. For additional information on this development, see Tax Alert 2020-0886 .

State response to COVID-19

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Other tax relief	No information at this time
Other tax considerations (e.g., legislation, controversy)	<p>The South Dakota House and Senate adjourned on March 30, 2020.</p> <p>Due to the Governor's executive order, the SD DOR's offices will be closed to walk-ins; appointment necessary. Taxpayers can reach the SD DOR via phone and set up virtual office visits.</p>
Other links and resources	The SD DOR has established a COVID-19 FAQ webpage .

State response to COVID-19

50-state summary

Tennessee

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Personal income tax relief	<p>The Tennessee Department of Revenue (TN DOR) in Notice No. 20-06 extended the due date for filing and paying the Hall income tax from April 15, 2020, to July 15, 2020, without imposition of late filing penalties and interest.</p> <p>The six-month extension date for calendar year 2019 return remains October 15, 2020.</p>
Sales, use or other transaction tax relief	<p>The TN DOR is not providing any relief from the majority of monthly filings, including sales and use tax. (See TN DOR COVID-19 Updates)</p> <p>Governor Lee authorized the temporary sale of alcoholic beverages for consumption off of the premises by a restaurant. Because these sales are for consumption off the premises, the liquor-by-the-drink tax imposes by Tenn. Code Ann. § 57-4-301 does not apply. No liquor-by-the-drink tax should be charged on take-out or delivery sales while the executive order is in effect. See TN DOR COVID-19 updates page.</p>
Property tax relief	<p>The Tennessee State Board of Equalization announced that the May 20, 2020 filing deadline for property tax exemption applications set forth in Tenn. Code Ann. §67-5-212(b)(3)(A), is extended to June 5, 2020. This extension applies to filing deadlines for appeals from initial determinations in exemption cases and appeals from initial ALJ decisions, provided that the deadline for filing such an appeal falls during the period March 13, 2020 through May 31, 2020.</p>
Business income tax relief	<p>The TN DOR in Notice #20-05 extended the due dates for filing and paying franchise and excise tax from April 15, 2020, to July 15, 2020. The TN DOR will waive penalties and interest if the return is filed and the amount of tax due paid, including quarterly estimated payments, originally due April 15, 2020, by the extended due date.</p> <p>The six-month extension date for calendar year 2019 return remains October 15, 2020.</p> <p>On July 29, 2020, the TN DOR in its Franchise & Excise Tax FAQs addressed the question “Does the CARES Act of 2020 impact the excise tax return?” – specifically addressing IRC §§ 168 and 163(j), PPP loan forgiveness, and NOLs.</p>

State response to COVID-19

50-state summary

Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs

Disaster loan assistance through the U.S. Small Business Administration (SBA) is available to small businesses and nonprofit organizations that have suffered economic injury as the result of COVID-19.

See the Tennessee Department of Economic and Community Development COVID-19 [webpage](#) for further updates.

On June 2, 2020, Governor Lee announced the use of federal Coronavirus Relief funds to aid Tennessee small businesses. The TN DOR via the Tennessee Business Relief Program will disburse funds to small businesses for costs incurred as a result of a mandatory closure. Click [here](#) for a list of eligible small businesses. The TN DOR said it expects to distribute approximately \$200 million in funds. Additional information on this program is available [here](#). On August 13, 2020, Governor Lee **announced** that the program had been expanded to include additional eligible businesses. A list of eligible business types is available [here](#). The deadline to certify for a relief payment is September 30, 2020 (extended from September 25, 2020 (see Gov. Lee September 25, 2020 [press release](#))). Further, on August 31, 2020, Governor Lee and the TN DOR announced a new digital tool that will help business owners check relief payment eligibility. The tool is available [here](#).

On July 21, 2020, Governor Lee announced that \$150 million in relief funds will be provided to Tennessee non-profits to help them address ongoing health and economic impacts related to COVID-19. Additional information is available [here](#).

On October 8, 2020, Governor Lee announced \$50 million in CARES Act funding for the new Supplemental Employer Recovery Grant (SERG) program. The SERG program will provide relief to small businesses impacted by the COVID-19 pandemic. Specific funding is being provided for businesses owned by women, minorities, disabled persons, or veterans. Funds will be awarded on a first-come, first-served basis, and awards are capped at \$30,000 (businesses in certain locations will receive an additional \$500). Additional information is available [here](#).

State response to COVID-19

50-state summary

Payroll and employment tax-related relief

If an employer is reducing hours or closing due to COVID-19, a business may expedite the unemployment claim process for employees by submitting an [Employer-Filed Mass Claim](#).

Additional guidance is also available on the [FAQ](#) page provided by the Tennessee Department of Labor & Workforce Development (TN DLWD).

TN DLWD Commissioner [announced](#) that, retroactive to March 15, 2020, and through July 31, 2020, employers will not be charged for COVID-19 UI benefits. The change is the result of enactment of SB 2520 (ch. 745), which also codifies the waiver of the one-week waiting period for COVID-19 UI benefits contained in Executive Order 15. See [Tax Alert 2020-1925](#).

The TN DLWD [announced](#) that it extended the period during which employers will not be charged for COVID-19 unemployment insurance (UI) benefits through September 30, 2020 (extended from July 31, 2020). As a result, employers were not charged for UI benefits paid for COVID-19-related reasons from March 15, 2020 through September 30, 2020. The TNDLWD initially announced it would begin charging COVID-19 employer accounts on August 1, 2020, but extended that time to October 1, 2020. (See [Tax Alert 2020-2555](#).)

Tennessee Governor Bill Lee [announced](#) that a portion of its CARES Act funds will be allocated to the Tennessee UI trust fund to prevent the balance from falling below \$1 billion as of December 31, 2020, which would automatically trigger an increase in employer UI tax rates in 2021. According to the governor's news release, without the transfer of funding, employer UI tax rates could have risen by at least 300% in 2021. Because of the transfer of CARES Act funds to the UI trust fund, the UI employer tax rate schedule will remain at the lowest allowed by law, rather than moving to the highest UI employer tax schedule, causing an increase to Tennessee employers of approximately \$837 million. (See [Tax Alert 2020-2555](#).)

State response to COVID-19

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Other tax relief	<p>The TN DOR in Notice #20-07 extended the due dates for filing and paying the Business Tax, which is a gross receipts tax that applies to businesses selling goods or services, from April 15, 2020, to June 15, 2020. The TN DOR will waive penalties and interest if the return is filed and the amount of tax due is paid by the extended due date. The TN DOR made clear that the relief in this notice “applies only to state and local business tax imposed under Tenn. Code Ann., title 67, chapter 4, part 7 and applies only to returns and payments due on April 15, 2020.”</p> <p>The TN DOR in Notice #20-11 extended the due date for filing and paying the Professional Privilege Tax from June 1, 2020, to July 1, 2020, without imposition of late filing penalties and interest.</p> <p>Through Executive Order No. 15, and Executive Order No. 36 Governor Bill Lee extended the deadline for obtaining motor vehicle registration renewals that expire in March, April or May to June 15, 2020. See TN DOR COVID-19 updates page.</p> <p>The first quarter IFTA return due date for Tennessee-based interstate trucking companies is extended to May 26, 2020.</p>
Other tax considerations (e.g., legislation, controversy)	<p>Tennessee General Assembly adjourned June 19, 2020. TN DOR walk-in services suspended until further notice.</p> <p>The TN DOR Administrative Hearing Office is offering in-person conferences via WebEx. Additional information is available here.</p>
Other links and resources	<p>Additional information can be found on the TN DOR COVID-19 webpage, the Tennessee Department of Labor & Workforce Development COVID-19 webpage, and the Tennessee Department of Economic and Community Development COVID-19 webpage.</p>

State response to COVID-19

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Texas

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Personal income tax relief	Texas does not have personal income tax.
Sales, use or other transaction tax relief	<p>The Texas Comptroller of Public Accounts (Comptroller) has not announced any statewide extensions for filing any Texas taxes, but various tax regulations authorize the Comptroller to provide extensions when the Texas Governor or the US president declares a location in Texas to be a disaster area. On March 13, 2020, Texas Governor Greg Abbott declared a state of disaster in all counties in Texas because of the COVID-19 pandemic.</p> <p>The Comptroller did not extend the March 20, 2020 or April 20, 2020, due dates for state and local sales tax, hotel taxes, mixed beverage gross receipts and sales taxes, motor vehicle rental tax, seller-financed motor vehicle sales tax and motor fuels tax. The Comptroller said it will examine each tax due date as the date approaches, and that it will offer assistance to taxpayers that are struggling to pay the full amount of sales taxes collected in February in the form of short-term payment agreements and penalty and interest waivers.</p> <p>The person owning the sales and use tax may file a written request for an extension at any time before the expiration of 90 days after the original due date.</p> <p>The Comptroller announced available assistance for businesses that are unable to pay the full amount of sales taxes collected. This assistance is available in the form of short-term payment agreements and, in most instances, waivers of penalties and interest. The Comptroller asks businesses to timely file sales tax returns and make good faith partial payments before contacting the Enforcement Hotline to discuss options for remaining in compliance and avoiding interest and late fees on taxes due. Under Tex. Admin Code § 3.2586(f)(3), the Comptroller may grant an extension of not more than 90 days to make or file a sales and use tax return or pay sales and use tax due to persons located in an area designated in a state of disaster of emergency declaration, if the Comptroller finds the person to be a victim of the disaster or emergency. The person owning the sales and use tax may file a written request for an extension at any time before the expiration of 90 days after the original due date. If an extension is granted, interest on the unpaid tax does not begin to accrue until the day after the day on which the extension expires, and penalties are assessed and determined as though the last day of the extension were the original due date. "COVID-19 News: Comptroller COVID-19 Response".</p> <p>The Comptroller specified that additional fees and surcharges imposed by a business due to COVID-19 are considered part of the sales price and are subject to tax in the same manner as the sale.</p>

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	<p>Texas Governor Greg Abbott and the Texas Department of Motor Vehicles recently granted a temporary extension for the registration and titling of purchased vehicles. This will allow auto dealers and individuals more time before they have to appear in person at a county tax assessor-collector office (CTAC) to make these arrangements, furthering the current societal goal of social distancing.</p> <p>To preserve this accommodation, the Comptroller's office is providing an extension of up to 90 days past the original due date to pay the motor vehicle tax due on these purchases.</p>
Property tax relief	<p>The Property Tax Assistance Division (PTAD) is extending the deadline for responses to the Appraisal District Operations Survey for the 2019 Tax Year until April 30, 2020. Chief appraisers are required to extend a taxpayer's rendition deadline upon written request to May 15. The chief appraiser may further extend the deadline an additional 15 days upon good cause shown in writing by the property owner. Tex. Tax Code § 22.23.</p> <p>The PTAD encourages arbitrators to hold all property tax arbitration hearings by telephone, as allowed by Comptroller Rule §9.4261(b). If any party to an arbitration requested an in-person hearing on Form AP-219, the arbitrator should contact both parties and obtain written consent to hold the hearing by telephone.</p> <p>Local appraisal district may be entitled to receive a Limited Scope MAP review if certain criteria are met.</p> <p>Per Texas Attorney General Opinion KP-0299, "purely economic, non-physical damage to property caused by the COVID-19 disaster is not eligible for the temporary tax exemption provided by section 11.35 of the Tax Code."</p> <p>In Texas Attorney General Opinion KP-0307, the Texas Attorney General opined on the appraisal review procedures available for property owners to protest changes in an appraisal record that adversely impact the property owner, and potential modifications to the appraisal review procedures, during the COVID-19 health emergency.</p>
Business income tax relief	<p>The Comptroller announced that the due date for the 2020 Texas franchise tax reports is automatically extended to July 15 for all franchise taxpayers. Taxpayers that cannot file by July 15 may file an extension request but must pay 90% of the tax due for the current year or 100% of the tax reported as due for the prior year. This extension request extends the filing due date to January 15 for non-electronic funds transfer (EFT) taxpayers and August 15 for EFT taxpayers (with a second extension request available to January 15).</p> <p>For non-EFT taxpayers, penalties and interest will apply if the extension request does not meet the payment requirements. For EFT taxpayers, penalties and interest will be imposed on payments made after the August 15 deadlines. (See Tax Alert 2020-0831)</p> <p>"Reminders: Annual Franchise Tax Reports Now Due July 15"; "Reminders: Franchise Tax Second Extension Request for Mandatory Electronic Payers - Due Aug. 17"</p>

State response to COVID-19

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<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>Texas Economic Injury Disaster Loans (EIDL)</p> <p>EIDL was granted by the U.S. Small Business Administration. This assistance declaration makes loans available statewide to small businesses and private, non-profit organizations to help alleviate economic injury caused by the COVID-19. Companies eligible include small businesses and most private non-profits organizations. Entities must have suffered or likely to suffer substantial economic injury as a result of the disaster, must not have credit(s) available elsewhere, size of applicant alone must not exceed the size of the standard for the industry in which the applicant is primarily engaged and must be an independently owned and operated business.</p> <p>Economic Injury Disaster Loans offer up to \$2 million in assistance per small business and can provide vital economic support to small businesses to help overcome the temporary loss of revenue they are experiencing. Loans may be used to pay fixed debts, payroll, accounts payable and other bills that can't be paid because of the disaster's impact. Loans with long-term repayments to keep payments affordable, up to a maximum of 30 years. Terms are determined on a case-by-case basis, based upon each borrower's ability to repay. Decisions would be made in 2-3 weeks upon receiving application.</p> <p>See gov.texas.gov/business/page/coronavirus for more information on EIDL eligibility.</p>
<p>Payroll and employment tax-related relief</p>	<p>The Texas Workforce Commission announced that state unemployment insurance (UI) benefits paid as the result of COVID-19 will not be charged against employer accounts. Employers should carefully review future benefit-chargeback statements to be sure that they are not being charged for COVID-19 UI benefits and, if the notice shows erroneous charges, file a protest within the 30-day time limit shown on the notice. For additional information on this development, see Tax Alert 2020-0950.</p> <p>The Texas Workforce Commission announced that the deadline for filing the first quarter 2020 state unemployment insurance (UI) contribution and wage report and pay the corresponding payment is extended to May 15, 2020. According to a TWC representative, the extension waives any penalties or interest for late filing and payment. In fact, employers are asked to not start filing their first quarter returns until after April 15, 2020, to allow uninterrupted Internet access for individuals filing for UI benefits and to help ensure that employers have access to their online accounts. See Tax Alert 2020-0831.</p>
<p>Other tax relief</p>	<p>No information at this time</p>
<p>Other tax considerations (e.g., legislation, controversy)</p>	<p>Texas legislature is not in session in 2020.</p> <p>The Comptroller temporarily suspended the 60-day deadline for businesses to contest audit results, both for redetermination and refund hearings; interest accrued during this period will be waived. Affected businesses will need to reestablish a request deadline at a later date. Further, audit staff is operating on a remote basis. Additional information is available on the Comptroller's COVID-19 webpage.</p>

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Other links and resources	There is a Texas COVID-19 webpage that highlights key areas of concern and consistent employer questions with applicable remedies and information. This information is regularly updated and is tailored to highlight concerns related specifically to the COVID-19 impacts to businesses.
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State response to COVID-19

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Utah

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Personal income tax relief	<p>On March 26, the Utah State Tax Commission (Commission) confirmed that the state follows the federal income tax return due date for individuals and thereby has extended individual income tax filing and payment deadlines to July 15, 2020. Additionally, interest and penalties are waived for late-filed 2019 tax returns and payments of corporations and pass-through entities. Returns and payments must be filed no later than July 15. Utah State Tax Comm'n, News Release "Tax Commissioners Approve Adjustments to Tax Filing and Payment Deadlines" (March 26, 2020); Utah Admin Rule R861-1A-42.</p> <p>HB 3003, signed by Governor Herbert on April 22, modifies the due date for an installment payment of the tax on deferred foreign income; modifies the payment of the corporate estimated income tax due dates; modifies the corporate and individual return filing dates, extension dates and periods, and the return and extension requirements; provides for when interest accrues on a late payment; adds and modifies definitions; creates a subtraction from adjusted gross income for certain distributions from a qualified retirement plan; and provides the circumstances under which the State Tax Commission shall extend the time to pay an income tax for the 2019 taxable year.</p> <p>SB 6005, signed August 31, modifies income tax provisions to provide that certain amounts received in response to COVID-19 are not subject to state income tax including PPP, grants or forgiven loans provided by the state using federal funds, and individual recovery rebates.</p>
Sales, use or other transaction tax relief	<p>Though the Commission has not taken an official position on extending the deadline for submitting sales taxes, it has expressed doubt that it has the legal authority to do so. Utah State Tax Comm'n, News Release "Tax Commissioners Approve Adjustments to Tax Filing and Payment Deadlines" (March 26, 2020).</p>
Property tax relief	<p>No information at this time</p>

State response to COVID-19

50-state summary

Business income tax relief

[HB 6013](#), signed by Governor Herbert on August 31, temporarily removes the 80% limitation on a Utah net loss carry (NOL) forward applicable to tax years 2018 through 2020. For tax years beginning on or after January 1, 2021, the 80% NOL limitation is reinstated. This change is retroactively effective to tax years beginning on or after January 1, 2018.

[SB 6005](#), signed by Governor Herbert on August 31, modifies Utah's income tax provisions to generally follow the federal income tax treatment of, and exclude from tax, the income from a forgiven Paycheck Protection Program (PPP) loan under section 1106 of the CARES Act. Specifically, the law modifies the Utah corporate franchise and income tax law definition of "unadjusted income" (the starting point for determining Utah taxable income and which is essentially the same as the federal taxable income of a Utah taxpayer but as if it had filed a federal return on a separate company basis) as set forth in Utah Code §59-7-101(32) to clarify that it does not include the income received from (i) a forgiven PPP loan to the extent that a deduction for the expenditures paid with the loan is disallowed, or (ii) a similar paycheck protection loan this is authorized by the federal government in response to COVID-19, is forgiven if the borrower meets the expenditure requirements, and is exempt from federal income tax to the extent a deduction for the expenditures paid with the loan is disallowed. Similar changes are made for Utah individual income tax purposes by amending the definition of "adjusted gross income" in Utah Code §59-10-103(1)(a) to provide that such PPP loan (or equivalent program) is exempt from state individual income tax. The new law also (1) provides an exemption from state corporate franchise or income tax or (2) a subtraction from adjusted gross income for individual income tax for a grant or a forgiven loan provided by the state, a county in the state, or a municipality in the state in response to COVID-19 using certain federal funds. This change is retroactively effective for a tax year beginning on or after January 1, 2020.

On March 26, the Commission [extended](#) 2019 tax return filing and payment deadlines for corporations and pass-through entities to July 15, 2020. The Commission also passed an emergency rule waiving late filing and payment interest and penalties through July 15, 2020. Utah State Tax Comm'n, News Release "[Tax Commissioners Approve Adjustments to Tax Filing and Payment Deadlines](#)" (March 26, 2020); [Utah Admin Rule R861-1A-42](#).

[HB 3003](#), signed by Governor Herbert on April 22, modifies the due date for an installment payment of the tax on deferred foreign income; modifies the payment of the corporate estimated income tax due dates; modifies the corporate and individual return filing dates, extension dates and periods, and the return and extension requirements; provides for when interest accrues on a late payment; adds and modifies definitions; creates a subtraction from adjusted gross income for certain distributions from a qualified retirement plan; and provides the circumstances under which the State Tax Commission shall extend the time to pay an income tax for the 2019 taxable year.

[SB 6005](#), signed August 31, modifies income tax provisions to provide that certain amounts received in response to COVID-19 are not subject to state income tax including PPP, grants or forgiven loans provided by the state using federal funds, and individual recovery rebates.

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<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>Small Business Bridge Loan Program - Loans ranging from \$5k to \$20k for small businesses (50 employees or less); GOED will determine eligibility of applications and applying is not a guarantee of funding.</p> <p>The Utah Governor's Office of Economic Development posted "COVID-19 Economic Recovery Legislation Summary," which includes highlights on the COVID-19 Commercial Rental Assistance Program (ComRent), COVID-19 Impacted Businesses Grant Program, Tourism COVID-19 Recovery, COVID-19 Displaced Worker Grant Program, COVID-19 PPE Support Grant Program, and the COVID-19 Outreach and Education Program.</p> <p>Salt Lake City Emergency Loan Program - Loans up to \$20k; Business must be located within Salt Lake City limits; loans can only be used for WC, marketing or inventory; does not disqualify eligibility for SBA Disaster Loan.</p>
<p>Payroll and employment tax-related relief</p>	<p>The Utah Department of Workforce Services (DWS) announced that individual employer unemployment insurance accounts will not be charged for workers' UI benefits attributable to COVID-19. Reimbursing employers are allowed one additional month to pay their reimbursement/bill. Penalties and interest associated with late payments due to COVID-19 will be waived, and installment agreements will be considered. For all weeks after August 3, 2020, the monthly bill will be reduced by 50% before it is sent (previously, the CARES Act required reimbursable employers to pay their monthly bill in full before DWS was permitted to reduce the bill by up to 50%).</p> <p>In its FAQs for employees, the DWS indicates that workers filing for UI benefits for reasons related to COVID-19 may be granted a waiver from the work-search requirement. S3003 authorized DWS to waive the one-week waiting period. The FAQs note that for claims filed prior to April 26, the additional week will be received at the end of the claim.</p> <p>See Tax Alert 2020-1206.</p>
<p>Other tax relief</p>	<p>No information at this time.</p>
<p>Other tax considerations (e.g., legislation, controversy)</p>	<p>Legislative session: The Utah legislative session adjourned on March 12, 2020. The Utah Legislature called a special session for April 16; special sessions have now adjourned.</p> <p>The Commission has closed the front counters. Taxpayers should utilize online services or contact the Commission by phone.</p> <p>The Commission is currently holding all appeal events as scheduled via telephone conference only. "Commission Website: Important Changes Related to Office Hours and Assistance" (last visited March 31, 2020).</p>
<p>Other links and resources</p>	<p>The Commission's website provides latest tax information.</p>

State response to COVID-19

50-state summary

Vermont

Last updated on 12/17/20

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Personal income tax relief	<p>On May 19, 2020, the Vermont Department of Taxes (VT DOT) announced it is extending from June 15, 2020, to July 15, 2020, income tax filing and payment due dates for personal income tax including any 2020 estimated payments due on June 15, 2020. Penalties and interest will not accrue prior to July 15. VT DOT "Vermont Department of Taxes Releases Guidance for Second Quarter Estimated Income Tax Due Dates" (May 19, 2020).</p> <p>On March 23, 2020, the VT DOT announced it is extending from April 15, 2020, to July 15, 2020, income tax filing and payment due dates for personal income tax returns, including any 2020 estimated payments due on April 15, 2020. Penalties and interest will not accrue prior to July 15. VT DOT "Vermont Department Of Taxes Releases Guidance For Upcoming Vermont Tax Due Dates" (March 23, 2020).</p> <p>The VT DOT has announced guidance addressing the income tax requirements that apply to wages paid for services provided temporarily in the state due to COVID-19. A nonresident temporarily living and working in Vermont has an obligation to pay Vermont income tax on the amount earned while living and performing work in Vermont. This rule applies even if the employee is working in Vermont due to the COVID-19 emergency and regardless of whether the employer is located within or outside of Vermont. For more information on this development, see Tax Alert 2020-1577.</p> <p>The VT DOT has issued updated guidance concerning the income tax rules that apply to employees who work remotely or who are temporarily relocated to the state due to COVID-19. The revised guidelines make it clear that Vermont nonresident income tax does not apply unless the employee is performing services within the state. For more information on this development, see Tax Alert 2020-2794.</p>
Sales, use or other transaction tax relief	<p>Vermont legislation (Act 150) signed on July 13, 2020, among its provisions creates a sales tax exemption for certain paper carryout bags sold to customers.</p> <p>The VT DOT on March 23, announced it is waiving interest and late submission penalties for businesses unable to file and remit the state's meals and rooms tax or sales and use tax by the March 25, 2020, and April 25, 2020, filing deadlines. VT DOT "Vermont Department Of Taxes Releases Guidance For Upcoming Vermont Tax Due Dates" (March 23, 2020).</p>
Property tax relief	<p>A Vermont bill, S.B. 344, enacted on May 14, 2020, authorizes municipal and county governments to "extend or establish a new time and method of payment for the municipal property tax and statewide education property tax collected by the municipality from taxpayers," provide interest and penalty relief, and reduce municipal property tax rates in response to the COVID-19 pandemic during the declared state of emergency.</p>

State response to COVID-19

50-state summary

Business income tax relief

The VT DOT has issued guidance permitting new COVID-19 related repayment provisions for businesses that have been financially impacted due to COVID-19 and unable to pay accrued taxes in full for tax periods that became due during the Governor's state of emergency on March 13, 2020. These taxpayers may be eligible for special repayment provisions, including: 1) "Duration of payment plans have been extended to allow for lower installments;" 2) "Down payments or first payments can be delayed up to 60 days; and," 3) "All associated penalties on periods included in the payment plan will be forgiven." VT DOT, "[COVID-19 Related Repayment Provisions](#)" (December 3, 2020).

On May 19, 2020, the VT DOT announced it is extending from June 15, 2020, to July 15, 2020, income tax filing and payment due dates for any 2020 estimated payments due corporate income tax and fiduciary income tax on June 15, 2020. Penalties and interest will not accrue prior to July 15. VT DOT "[Vermont Department of Taxes Releases Guidance for Second Quarter Estimated Income Tax Due Dates](#)" (May 19, 2020).

On March 23, 2020, the VT DOT [announced](#) it is extending from April 15, 2020, to July 15, 2020, income tax filing and payment due dates for corporate income tax returns and fiduciary income tax returns, including any 2020 estimated payments due on April 15, 2020. Penalties and interest will not accrue prior to July 15.

State response to COVID-19

50-state summary

Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs

Vermont Governor Phil Scott on October 20, 2022, announced that the state's economic recovery grant program has been expanded using funds allocated to the state by the federal government. According to the Governor's release, "businesses and nonprofits, including sole proprietors, that have seen a decline in total sales between March and September of 2020, compared to the same period in 2019, and who can demonstrate unmet need, may be eligible to receive an Expanded Economic Recovery Grant," With grants ranging up to \$300,000. [More information](#) is available from the Agency of Commerce and Community Development. Press Release, "[Governor Phil Scott Announces Next Round of Economic Recovery Grants](#)" (October 20, 2020); VT DOT, "[Vermont Expanded Economic Recovery Grant Unmet Need Calculator](#)" (October 20, 2020); VT DOT, "[Expanded Economic Recovery Grant FAQs](#)" (last updated October 20, 2020).

The Vermont Department of Taxes has [announced](#) that as of September 1, it is no longer accepting new applications for the Vermont Emergency Economic Recovery Grant Program.

The Vermont Department of Taxes has issued guidance on the state's economic recovery grant program in the form of frequently asked questions on how to apply for economic recovery grants. VT DOT, "[Vermont Economic Recovery Grants | FAQs](#)" (August 19, 2020).

Vermont Governor Phil Scott, in conjunction with the Agency of Commerce and Community Development and the Department of Taxes, has announced the [increase](#) of the maximum grant award available under the state's [emergency economic recovery grant program](#), with the increased maximum grant awards available to "businesses in the lodging, retail, hospitality, arts, travel and event affiliated sectors that have continued capacity constraints." The maximum grant for eligible businesses has been increased from \$50,000 to \$150,000. VT DOT, "[Economic Recovery Grant Award Maximum Increased](#)" (August 18, 2020).

Vermont Governor Phil Scott, in conjunction with the Agency of Commerce and Community Development and the Department of Taxes, has announced the expansion of [eligibility requirements](#) for the state's emergency economic recovery grant program under the Coronavirus Relief Fund. Businesses that either chose not to apply or already applied and were deemed ineligible and believe they may be eligible under these new criteria are encouraged to contact the VT DOT. VT DOT, "[Economic Recovery Grant Program Expands Eligibility to More Vermont Businesses](#)" (August 8, 2020).

Vermont legislation ([Act 150](#)) signed on July 13, 2020, among its provisions, grants the Commissioner of Labor temporary authority to issue guidance and adopt procedures to extend deadlines or temporarily amend or waive specific requirements related to workers' compensation during the period between March 1, 2020 and January 15, 2021, during the COVID-19 state of emergency. The measure also establishes that the existing contribution rate for the state's Workers' Compensation Administration Fund will remain in effect.

[S. 350](#), enacted on June 19, establishes funding and parameters to award emergency economic recovery grants from the Coronavirus Relief Fund. The measure includes \$70 million in grants for qualifying Vermont businesses, and \$50 million will be administered by the VT DOT. The VT DOT anticipates it will begin accepting applications for grants within two weeks of June 19, 2020, and has provided guidance for

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	<p>preparing to complete grant applications. VT DOT, "Coronavirus Update: Economic Recovery Grants" (June 23, 2020); VT DOT "Vermont Economic Recovery Grants FAQs" (June 2020). Small Business Economic Injury Disaster Loans are available to small businesses of all industries that sustain substantial economic injury because of COVID-19 with the targeted sector being agriculture. Economic injury means the business is unable to meet its obligations and to pay its ordinary and necessary operating expenses. EIDLs provide the necessary working capital to help small businesses survive until normal operations resume after a disaster.</p>
Payroll and employment tax-related relief	<p>Vermont Governor Phil Scott on October 7, signed S. 352, a measure that extends the state's COVID-19 front-line employee hazard pay grant program to include certain employees of lodging establishments housing homeless individuals, janitorial services, food service providers, and nurse contracting agencies. The measure also appropriates an additional \$2.5 million for the program, requires employers to identify potentially eligible former-employees, and authorizes Coronavirus Relief Funds to be used for a prospective workforce stabilization program for Department for Children and Families-regulated family child care homes, center based child care and preschool programs, and afterschool programs not otherwise serving as child care hubs after other allowable expenses for other specified purposes are allocated.</p> <p>Vermont Governor Phil Scott on June 23, announced changes to the state's unemployment insurance program to reduce employers' unemployment insurance tax rates and increase the maximum weekly benefit amount for claimants. See, State of Vermont, Office of Governor Phil Scott, Press Release, "Governor Phil Scott Announces Unemployment Insurance Tax Relief for Vermont Employers" (June 23, 2020).</p> <p>The VT DOT has announced guidance addressing the income tax and income tax withholding requirements that apply to wages paid for services provided temporarily in the state due to COVID-19. A nonresident temporarily living and working in Vermont has an obligation to pay Vermont income tax on the amount earned while living and performing work in Vermont. This rule applies even if the employee is working in Vermont due to the COVID-19 emergency and regardless of whether the employer is located within or outside of Vermont. Further, the VT DOT said that if businesses have employees working remotely in Vermont on a temporary basis only, the Department will not require the employer to change the employee's work state to Vermont for Vermont income tax withholding purposes. For more information on this development, see Tax Alert 2020-1577.</p> <p>Recently-enacted HB 742 provides that Vermont employer accounts will under certain circumstances not be charged for unemployment insurance (UI) benefits paid to employees in connection with COVID-19. For more on this development, see Tax Alert 2020-0949.</p> <p>Recently-enacted SB 108 provides, among other unemployment insurance (UI) provisions, that the Vermont Department of Labor will inactivate its short-time compensation program (also referred to as a work share program) as of July 1, 2020. After that time, the only way the program can resume operations is by enactment of legislation by the Vermont General Assembly or if the legislature is not in session, by Joint Fiscal Committee. For more on this development, see Tax Alert 2020-0952.</p>

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Other tax relief	The Vermont Department of Motor Vehicles on April 28, announced the extension of International Fuel Tax Agreement first-quarter reports originally due on April 30, 2020 until May 26, 2020. Vt. Dept. of Motor Vehicles, " Extension of IFTA First Quarter Return Filing " (April 28, 2020).
Other tax considerations (e.g., legislation, controversy)	The VT DOT has issued emergency rules governing the conduct of appeals hearings "during the increased risk of exposure from COVID-19" and permitting remote hearings before the Commissioner of Taxes. VT DOT, Rule 20-E23 , " Vermont Department of Taxes Emergency Rule on Hearing Procedure " (December 4, 2020).
Other links and resources	The VT DOT has established a website to disseminate its responses to the COVID-19 pandemic.

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Virginia

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Personal income tax relief	<p>The Virginia Department of Taxation (VA DOT) on March 20, 2020, issued Virginia Tax Bulletin 20-4 stating that income tax payments due to the VA DOT from April 1, 2020, through June 1, 2020, may be remitted until June 1, 2020, without penalty so long as a full payment is made by the extended payment deadline. Interest will accrue starting from the original due date of the return. The state has not extended its original filing deadline, but offers a standard 6-month filing extension. Virginia Tax Bulletin 20-4 (March 20, 2020).</p> <p>Legislation (H.B. 29 and H.B. 30) enacted on April 24, includes provisions to abate interest on late state personal, corporate, and fiduciary income tax and sales tax filings and payments caused by the COVID-19 pandemic. The VA DOT on April 27, issued Virginia Tax Bulletin 20-5 implementing the legislation, in which it said the waiver is applicable for income tax payments made by June 1, 2020 that were otherwise due during the period between April 1, 2020, and June 1, 2020, including estimated payments and payments associated with composite returns. Virginia Tax Bulletin 20-5 (April 24, 2020).</p>
Sales, use or other transaction tax relief	<p>The VA DOT has said it will consider filing and payment due date extension requests from sales tax dealers for the February 2020 sales tax return due on March 20, 2020. If granted, the filing extension would be until April 20, 2020, with a waiver of penalties but not interest. Virginia Tax Bulletin 20-3 (March 19, 2020).</p> <p>Legislation (H.B. 29 and H.B. 30) enacted on April 24 includes provisions to abate interest on late state personal, corporate, and fiduciary income tax and sales tax filings and payments caused by the COVID-19 pandemic. The VA DOT on April 27 issued Virginia Tax Bulletin 20-5 implementing the legislation, in which it said for sales tax purposes the interest waiver will apply for payments otherwise due in March that were extended to April 20, 2020. Virginia Tax Bulletin 20-5 (April 24, 2020).</p>
Property tax relief	No information at this time

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<p>Business income tax relief</p>	<p>The VA DOT on March 20, 2020, issued Virginia Tax Bulletin 20-4 stating that income tax payments due to the Department from April 1, 2020, through June 1, 2020, may be remitted until June 1, 2020, without penalty so long as a full payment is made by the extended payment deadline. Interest will accrue starting from the original due date of the return. The state has not extended its filing deadline. Virginia Tax Bulletin 20-4 (March 20, 2020).</p> <p>Legislation (H.B. 29 and H.B. 30) enacted on April 24, includes provisions to abate interest on late state personal, corporate, and fiduciary income tax and sales tax filings and payments caused by the COVID-19 pandemic. The VA DOT on April 27, issued Virginia Tax Bulletin 20-5 implementing the legislation, in which it said the waiver is applicable for income tax payments made by June 1, 2020, that were otherwise due during the period between April 1, 2020, and June 1, 2020, including estimated payments and payments associated with composite returns. Virginia Tax Bulletin 20-5 (April 24, 2020).</p>
<p>Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs</p>	<p>Virginia Governor Ralph Northam has announced that \$70 million will be available in the state's Rebuild VA Economic Recovery Fund to provide grants of up to \$10,000 to approximately 7,000 applicants. Applicants must meet various eligibility requirements, including a small business threshold of \$1.5 million or less in gross revenue and 25 or fewer employees. H.B. 1505 (enacted April 22, 2020); Governor Ralph Northam, Press Release "Governor Northam Announces \$70 Million Rebuild VA Economic Recovery Fund for Small Businesses, Nonprofits Impacted by COVID-19" (July 27, 2020).</p>
<p>Payroll and employment tax-related relief</p>	<p>Virginia legislation (S.B. 548) enacted on April 22, requires the establishment of a state unemployment insurance (UI) workshare program (also known as a short compensation program) by January 1, 2021, to take advantage of the funding incentives provided under the federal Coronavirus Aid, Relief, and Economic Security Act. SB 548 also requires all employers to file SUI contribution and wage reports electronically effective January 1, 2021. Currently, employers with 100 or more employees must file electronically. For more information on this development, see Tax Alert 2020-1127.</p> <p>Governor Ralph Northam has issued guidance that appears to provide non-charge of COVID-19 UI benefits for employers. For more information on this development, see Tax Alert 2020-1204.</p>
<p>Other tax relief</p>	<p>No information at this time</p>
<p>Other tax considerations (e.g., legislation, controversy)</p>	<p>The legislature convened a special session starting on August 18, 2020.</p> <p>VA legislature adjourned for the year on March 12.</p>
<p>Other links and resources</p>	<p>The VA DOT has established a COVID-19 response webpage.</p>

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Washington

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Personal income tax relief	<p>Washington does not impose a personal income tax.</p> <p>Estates filing a Washington Estate Tax Return and a federal Estate Tax Return can request an extension for the return and/or payment until July 15. Estates filing only a Washington Estate Tax Return can request an extension for the return and/or payment during Governor Inslee's state of emergency. Extension requests for payments will be reviewed on a case by case basis. WA DOR "Business Relief During COVID-19 Pandemic" (last visited May 11, 2020).</p>
Sales, use or other transaction tax relief	<p>The WA DOR published "Additional information for restaurants - COVID 19." Sales of meals directly to the American Red Cross or U.S. Government are exempt from retail sales tax and free meals to non-employees are not subject to retail sales tax.</p>
Property tax relief	<p>Governor Inslee issued a proclamation waiving and prohibiting the WA DOR from enforcing late filing penalties for property tax purposes and for late-filed business license renewals and waiving statutory interest otherwise imposed across most tax types. These actions are retroactive to February 29, 2020, the date the governor initially declared a state of emergency and are in effect until the termination of the COVID-19 State of Emergency or January 19, 2021, whichever occurs first. Office of The Governor, "Proclamation 20-20 – COVID-19: DOR Waivers" (March 18, 2020) (Extended and amended by Proclamations 20-20.10, 20-20.9, 20-20.8, 20-20.7, 20-20.6, 20-20.5, 20-20.4, 20-20.3, 20-20.2).</p> <p>Questions about paying property taxes should be directed to the local county treasurer. The WA DOR will waive penalties for nonprofit applications and renewals for exempt property for February through May 2020. WA DOR "Business Relief During COVID-19 Pandemic" (last visited May 11, 2020).</p>
Business income tax relief	<p>Washington does not impose a corporate income tax.</p>
Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	<p>Governor Inslee has created a Working Washington Small Business Grant program using a portion of the state's Strategic Reserve Fund (SRF). More information of the program will be released soon. See Washington State Department of Commerce webpage.</p>

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Payroll and employment tax-related relief

Washington Governor [Jay Inslee](#) and the Washington Employment Security [Department](#) (WESD) announced that new rules are now in place to provide state unemployment insurance (UI) benefits to workers unable to work because of an employer shutdown or quarantine/isolation period due to COVID-19. The rules also allow for the non-charging of UI benefits against employer accounts. For more on this development, see [Tax Alert 2020-0599](#).

Washington legislation under [HB 2965](#) provides \$25 million in emergency funds for the state's COVID-19 unemployment account to be used for relieving employer accounts of charges related to COVID-19 UI benefits (termed "offsets"). Under [guidance](#) issued by the WESD, employers that make state UI contributions can apply to have some of their COVID-19 UI benefits offset from the state's COVID-19 unemployment account rather than having the benefits impact their experience rating (potentially resulting in a higher SUI tax rate in 2021). The application deadline is September 30, 2020, and will be posted to the WESD's [website](#) once available. See [Tax Alert 2020-1853](#).

On September 30, 2020, the WESD [announced](#) there will be no solvency tax for employers in 2021 as the unemployment trust fund balance is projected above the required seven months of benefits.

The Washington State Department of Labor & Industries (DLI) announced that under its Employer Assistance Program, it is offering a grace period for paying the required workers' compensation insurance premiums for employers affected by COVID-19. Under the program, employers financially impacted by COVID-19 can defer their workers' compensation premium for up to 90 days or they may request a 90-day payment plan. If the premiums are paid within the 90 days, interest and penalties will not apply. For the [second quarter](#), normally due July 31, 2020, employers have until November 2, 2020, to pay workers' compensation premiums. For the [first quarter](#), normally due April 30, 2020, the WA DLI previously extended the due date through July 31, 2020. Employers must reapply for the second quarter payment relief, even if they received a first quarter extension. Reports must still be timely filed. See [Tax Alert 2020-0922](#).

Governor Inslee issued [Proclamation 20-67](#) prohibiting any food production employer from continuing to operate between August 18, 2020 and November 13, 2020, unless the employer provides its workers emergency supplemental paid sick leave for qualified COVID-19 events. For more information on this development, see [Tax Alert 2020-2230](#).

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Other tax relief

The Washington Department of Revenue (WA DOR) is providing tax relief for the business and occupation (B&O) tax, real estate excise tax, leasehold excise tax, forest tax, and tax deferrals for biotechnology and medical device manufacturing. The WA DOR is permitting monthly, quarterly, or annual return filers to request one-time payment extensions, is extending the filing and payment deadlines for first quarter filers to June 30, 2020, and is extending 2019 annual return deadlines to June 15, 2020. Flexible payment plans without penalties are available. The WA DOR will waive interest February 29, through December 7, after which interest will begin accruing on outstanding balances. Tax returns filed and paid in full by the extended due date are considered timely, and will not incur interest. Upon request, the WA DOR will work with taxpayers to adjust payment plan amounts or extend payment dates while providing penalty waivers. WA DOR ["Business Relief During COVID-19 Pandemic"](#) (last visited December 1, 2020).

The WA DOR determined that businesses receiving federal financial assistance related to COVID-19 (including PPP) should not report the assistance as gross receipts for B&O tax purposes or pay B&O tax on that assistance at the present time. The DOR will delay any final decision on taxability and will not impose penalties or interest on such receipts until further notice.

The WA DOR does not have the authority to extend business license expiration dates, but will waive the BLS delinquency fee on late renewals of licenses expiring in February through November 2020. WA DOR ["Business Relief During COVID-19 Pandemic"](#) (last visited December 1, 2020).

Governor Inslee [issued](#) a proclamation waiving and prohibiting the WA DOR from enforcing late filing penalties for property tax purposes and for late-filed business license renewals and waiving statutory interest otherwise imposed across most tax types. These actions are retroactive to February 29, 2020, the date the governor initially declared a state of emergency and are in effect until the termination of the COVID-19 State of Emergency or January 19, 2021, whichever occurs first. Office of The Governor, ["Proclamation 20-20 – COVID-19: DOR Waivers"](#) (March 18, 2020) (Extended and amended by Proclamations [20-20.10](#), [20-20.9](#), [20-20.8](#), [20-20.7](#), [20-20.6](#), [20-20.5](#), [20-20.4](#), [20-20.3](#), [20-20.2](#)).

The WA DOR temporarily expands its [voluntary disclosure program](#) to help business impacted by COVID-19, effective July 15, 2020 through November 30, 2020.

The [WA DOR](#) will provide payment extensions, upon request, to businesses in the industries directly impacted by COVID-19 restrictions.

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Other tax considerations (e.g., legislation, controversy)	<p>The 2020 regular legislative session adjourned on March 12, 2020.</p> <p>Collections and Audit: The WA DOR is delaying issuing new compliance assessments until mid-July. WA DOR "Business Relief During COVID-19 Pandemic" (last visited May 11, 2020). The WA DOR is also delaying scheduling audits of businesses that were specifically identified by Governor Inslee to coincide with the phased approach to reopening businesses. For audits in progress, the WA DOR is willing to work with taxpayers to either issue the audit or provide an extension. Audit efforts will resume in June for business types not specifically identified in the Governor's proclamation. Audit team members will remain "flexible in scheduling audits and continue encouraging electronic records to support social distancing." WA DOR "Business Relief During COVID-19 Pandemic" (last visited May 11, 2020).</p> <p>The WA DOR offices are closed.</p>
Other links and resources	<p>The WA DOR has established a COVID-19 response webpage.</p>

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West Virginia

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Personal income tax relief	The West Virginia State Tax Department on March 26, 2020, issued an administrative notice extending the state's filing and payment deadlines for individual and trust or estate income tax returns from April 15, 2020, to July 15, 2020. The extension also applies to estimated tax payments "due between April 15, 2020, and June 15, 2020 for individuals, trusts or estates, corporations, and pass-thru entities." Penalties and interest will not accrue until July 16, 2020, and taxpayers that file an October 15, 2020, extended return must pay any liability by the July 15, 2020, deadline to avoid incurring interest and penalties. See Administrative Notice 2020-16 .
Sales, use or other transaction tax relief	The payment and filing relief provided by the West Virginia State Tax Department for income tax purposes expressly does not apply to "any other tax collected by the [West Virginia] Tax Commissioner," including sales tax. See Administrative Notice 2020-16 .
Property tax relief	On March 26, 2020, Governor Jim Justice issued Executive Order No. 13-20 in which he extended the delinquency date for second-half 2019 ad valorem property tax liabilities from April 1, 2020, to May 1, 2020, and ordered county sheriffs to abstain from declaring unpaid ad valorem property taxes delinquent until May 2, 2020.
Business income tax relief	The West Virginia State Tax Department on March 26, 2020, issued an administrative notice extending the state's filing and payment deadlines for corporate income tax returns from April 15, 2020, to July 15, 2020. The extension also applies to estimated tax payments due between April 15, 2020 and June 15, 2020. Penalties and interest will not accrue until July 16, 2020, and taxpayers that file an October 15, 2020, extended return must pay any liability by the July 15, 2020, deadline to avoid incurring interest and penalties. See Administrative Notice 2020-16 .
Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	West Virginia Governor Jim Justice announced the WV CARES Act Small Business Grant program, which will provide grants up to \$5,000 to WV small business affected by the COVID-19 pandemic. Click here for more on the program.

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Payroll and employment tax-related relief	<p>The payment and filing relief provided by the West Virginia State Tax Department for income tax purposes expressly does not apply to “any other tax collected by the [West Virginia] Tax Commissioner,” including employer withholding tax returns and payments. See Administrative Notice 2020-16.</p> <p>According to a management representative of Workforce West Virginia (WWV), employers are not being charged with COVID-19 unemployment insurance (UI) benefits. In an email response to our inquiry, he stated: "We are not charging taxable employers if the claimant filed due to COVID. With that being said, we have found that some are being charged despite having filed due to COVID and we are working to fix those." See Tax Alert 2020-1936.</p>
Other tax relief	<p>The payment and filing relief provided by the West Virginia State Tax Department for income tax purposes expressly does not apply to “any other tax collected by the [West Virginia] Tax Commissioner.” See Administrative Notice 2020-16.</p>
Other tax considerations (e.g., legislation, controversy)	No information at this time
Other links and resources	The West Virginia State Tax Department has established a COVID-19 response webpage .

State response to COVID-19

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Wisconsin

Last updated on 11/12/20

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Personal income tax relief	<p>On March 21, 2020, the Wisconsin Department of Revenue (WI DOR) announced it is automatically extending the state's personal income tax and pass-through withholding tax filing and payment deadlines. In April 13, 2020 guidance, the WI DOR said that the extending due dates apply to returns due on or after April 1, 2020, and before July 15, 2020, regardless of whether it is the original or extended due date. The WI DOR's guidance includes a chart of return due dates.</p> <p>The extension also applies to 2020 estimated income/franchise tax payment due on or after April 1, 2020, and before July 15, 2020, which generally includes the first and second quarterly payment, which are originally due April 15 and June 15, respectively. Penalties and interest will not accrue between during the extension period, but will apply beginning on July 16, 2020. This extension also applies for composite individual income tax returns for nonresident partners. "Wisconsin Tax Return Due Dates and Payments" (March 25, 2020).</p> <p>In Tax Bulletin #211 (p.7), the WI DOR provided guidance concerning the income tax and business tax nexus requirements that apply when employees are working in the state temporarily due to COVID-19. This guidance applies for the duration of the COVID-19 national emergency. The guidance explains when a taxpayer is liable for filing a Wisconsin personal income tax return and for paying any Wisconsin state income tax due under the usual rules. See Tax Alert 2020-2624.</p>
Sales, use or other transaction tax relief	<p>In tax return and payment deadlines guidance issued in response to COVID-19, the WI DOR explained that there is not an automatic extension for filing and paying sales and use tax. However, taxpayers, can request a one-month extension to file sales and use tax returns. The request must be submitted before the due date of the return. Interest will be imposed during the extension period. "Wisconsin Tax Return Due Dates and Payments" (March 25, 2020).</p>

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Property tax relief	<p>Late installment payments of property taxes are usually subject to interest and penalties, with the interest accruing from February 1st of the year in which the taxes are due. For property taxes payable in 2020, Act 185 (enacted April 15, 2020) authorizes a municipality, after making a general or case-by-case finding of hardship, to effectively waive interest and penalties on an installment payment due after April 1, 2020, that is not timely received, if the total amount due is received on or before October 1, 2020. Interest and penalties will accrue from October 1, 2020, for any property taxes payable in 2020 that are delinquent after this date.</p> <p>Current law allows taxpayers to file a claim to recover the unlawful imposition or excessive assessment of property taxes only if they paid their property taxes on time. Under Act 185, this restriction does not apply to taxes due and payable in 2020 if they are paid by October 1, 2020, or by any installment date for which taxes are due after October 1, 2020.</p> <p>Additional guidance is available on the WI DOR's website.</p>
Business income tax relief	<p>On March 21, 2020, the WI DOR announced it is extending the state's income tax filing and payment deadlines. In April 13, 2020 guidance, the WI DOR said that the extending due dates apply to returns due on or after April 1, 2020 and before July 15, 2020, regardless of whether it is the original or extended due date. The WI DOR's guidance includes a chart of return due dates.</p> <p>The extensions apply to individuals, trusts, estates, composite individual income tax returns for nonresident partners, associations, companies and corporations; are not limited by income level or tax owed; and apply automatically without any additional filings from taxpayers. The extension also applies to 2020 estimated income/franchise tax payment due on or after April 1, 2020, and before July 15, 2020, which generally includes the first and second quarterly payment, which are originally due April 15 and June 15, respectively. Penalties and interest will not accrue during the extension period, but will apply beginning on July 16, 2020. This extension did not apply for partnership and S-corporation returns due on March 15, 2020. "Wisconsin Tax Return Due Dates and Payments" (March 25, 2020).</p> <p>Underpayment interest will not apply to calendar-year 2019 income/franchise tax returns or pass-through withholding tax returns or returns with a due date of April 15, 2020. "Wisconsin Tax Return Due Dates and Payments" (March 25, 2020).</p> <p>In Tax Bulletin #211 (p.7), the WI DOR provided guidance concerning the income tax and business tax nexus requirements that apply when employees are working in the state temporarily due to COVID-19. This guidance applies for the duration of the COVID-19 national emergency. The WI DOR will not consider an out-of-state business to have nexus if its only activity within the state is its employees working temporarily from their Wisconsin homes during the COVID-19 national emergency. See Tax Alert 2020-2624.</p>

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Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	<p>Small Businesses 20/20 Program – A Wisconsin Economic Development Corporation designed to support small businesses and micro-enterprises adversely impacted by COVID-19 by providing grant funds to approved community development financial institutions.</p> <p>Kiva Loan - loan amounts increased from \$10,000 to \$15,000 due to COVID-19 (Madison)</p> <p>Hmong Wisconsin Chamber of Commerce Emergency Loan Fund – Loans from \$5,000 and up to \$10,000 intended for primary use as working capital to cover rent, payroll and other fixed expenses.</p> <p>On May 18, 2020, Governor Evers announced the \$75 million “We’re All In Grant Program”. The grant program is intended to promote economic recovery and safe business practices. The program is available to small business, and funded by federal money received via the CARES Act.</p> <p>On October 6, 2020, Governor Evers announced an additional “\$100 million in investments aimed at providing additional economic stabilization for small businesses and communities hardest hit by the COVID-19 pandemic,” with an additional \$50 million for “We’re All in Grant Program.” Other allocations include: (1) \$20 million for the lodging industry; (2) \$15 million for live music and performance venues; (3) \$10 million for privately owned movie theaters; (4) \$10 million for non-profit cultural venues; and (5) \$4 million for destination marketing organizations and tourism drivers. Additional information is available here.</p>
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Payroll and employment tax-related relief

The WI DOR announced that employers may request a one-month extension to file and pay their income tax withholding (Form WT-6). The request for the extension must be made before the original due date of the report through My Tax Account or by emailing DORRegistration@wisconsin.gov. The email request must include the taxpayer's name, address, identification number, and the reporting period for which the extension is requested. Because there is not an automatic extension, interest will be imposed during the one-month extension period. "[Wisconsin Tax Return Due Dates and Payments](#)" (March 25, 2020) (For more information, see [Tax Alert 2020-0757](#)).

The WI DOR released [proposed guidance](#) that extends the due date of state income tax withholding returns and payments due from March 12, 2020, through May 11, 2020, to May 11, 2020 for businesses impacted by COVID-19. For example, a quarterly income tax withholding tax filer may request an extension for the first quarter (January through March 2020) return and payment that is due in April 2020. See [Tax Alert 2020-1064](#).

Although the WI Department of Workforce Development (DWD) hasn't extended the first quarter 2020 state unemployment insurance (SUI) tax reporting and payment deadline, employers with a first quarter SUI tax liability of \$1,000 or more may elect to defer paying up to 60% of their total SUI tax liability to future quarters. For more on this development, see [Tax Alert 2020-1028](#).

The DWD has announced that both contributory and reimbursing employers must use [Form UCB-18823-E](#) to request relief from charges of unemployment insurance (UI) benefits paid in connection with [Executive Order 72](#) pertaining to the COVID-19 emergency. According to the instructions, Form UCB-18823-D must be submitted within 30 days after the initial claim is filed. However, for initial claims filed between May 17, 2020 and June 30, 2020, the deadline for submission is August 15, 2020.

According to DWD's [FAQs](#) for employers, if employees of a contributory employer are laid off due to the public health emergency declared by Executive Order 72 and **initial** unemployment claims were filed for weeks after May 16, 2020, the employer may qualify for relief of UI benefit charging. To request relief of charging, the contributory employer must file Form UCB-18823-E. DWD anticipates that the charging relief will take many months to complete for all reimbursing employers because it is a manual process. Accordingly, pursuant to contributory employers, DWD issued an emergency rule that benefit charges and adjustments for March 15, 2020 through June 30, 2020, will not affect employer contribution rates for 2021, even if the charging relief is not processed for each employer's account. For reimbursable employers, half of the benefits for the period of March 15, 2020 through December 26, 2020, for initial claims related to the public health emergency declared in Executive Order 72 will be charged to the DWD's interest and penalty account. Reimbursing employers will receive federal reimbursement of the remaining half after employers pay those amounts to the DWD. (See [Tax Alert 2020-1787](#))

In [Tax Bulletin #211](#) (p.7), the WI DOR provided guidance concerning the income tax and business tax nexus requirements that apply when employees are working in the state temporarily due to COVID-19. This guidance applies for the duration of the COVID-19 national emergency. The rules governing the employer's requirement to withhold Wisconsin state income tax from wages have not changed except that the

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	withholding requirement does not apply to an out-of-state business if its only activity within the state is its employees working temporarily from their Wisconsin homes during the COVID-19 national emergency. See Tax Alert 2020-2624 .
Other tax relief	<p>In tax return and payment deadlines guidance issued in response to COVID-19, the WI DOR explained that there is not an automatic extension for filing and paying excise tax (motor fuel, alcohol and tobacco). Taxpayers, however, can request a one-month extension to file excise tax returns. The request must be submitted before the due date of the return. Interest will be imposed during the extension period. “Wisconsin Tax Return Due Dates and Payments” (March 25, 2020).</p> <p>The WI DOR explained that under Wisconsin law (2019 Wisconsin Act 185) a municipality, unless otherwise limited by municipal law, has the discretionary authority to extend deadlines and waive penalties and interest on room taxes imposed on lodging providers. The WI DOR noted that lodging providers will need to contact the municipality directly regarding an extension.</p>
Other tax considerations (e.g., legislation, controversy)	No information at this time
Other links and resources	<p>The WI DOR has established a dedicated webpage to release information on its responses to the COVID-19 pandemic and has submitted guidance on extended filing and payment deadlines to the Administrative Register for public comment.</p> <p>The Wisconsin Legislative Fiscal Bureau issued the “Coronavirus Relief Monies Under the Federal CARES Act” report, describing use of these funds by state, local, and tribal governments.</p>

State response to COVID-19

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Wyoming

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Personal income tax relief	Wyoming does not have a personal income tax.
Sales, use or other transaction tax relief	The Wyoming Department of Revenue announced sales and use tax filings will be handled on a case by case basis.
Property tax relief	No information at this time
Business income tax relief	Wyoming does not have a corporate income tax.
Incentives, subsidies, loans, grants, tax credits, relief for existing incentive programs	State is providing funding to Wyoming distilleries and breweries to make hand sanitizer and the Governor's office directs Wyoming employers and employees to federal COVID-19 relief resources. In its announcement, the Governor's Office informed Wyoming small businesses they are now eligible to apply for up to \$2 million per company in federal economic disaster loans through the U.S. Small Business Administration (SBA). The announcement applies to businesses in all 23 counties. Economic Injury Disaster Loans administered by the SBA are designed to help small businesses and private nonprofits that have suffered substantial economic injury as a result of the COVID-19 emergency. For more information on this development, see Wyoming Small Business Administration Disaster Loans .
Payroll and employment tax-related relief	<p>Wyoming 2020 legislation (SF 1002; SF 89) provides that employers will receive two credits against their employer workers' compensation (WC) premiums. The credits are available starting July 1, 2020, and may be applied to WC premiums through June 30, 2021. Injuries and illness related to COVID-19 for which an affected employee has filed a WC claim will not be charged against the employer's WC experience rating account. To be eligible for non-charge, the claim must be filed on or before December 30, 2020. "Wyoming employers to receive Workers' Compensation premium credits;" Tax Alert 2020-2054.</p> <p>SF 1002 also provides that Governor Gordon may, by executive order, declare that employers will not be charged for COVID-19 UI benefits. No executive order has yet been issued regarding this issue. See Tax Alert 2020-1970.</p> <p>Governor Gordon allocated \$25 million in CARES Act funds to replenish Wyoming's Unemployment Trust Fund and an additional \$16.4 million in Workers Compensation Fund Premium Credits. These funds will help 2021 Unemployment Tax Rates and reduce 2021 Workers Compensation Taxes for employers.</p>
Other tax relief	The Wyoming Department of Revenue announced a waiver of penalty and interest for severance taxes that are filed late through the month of June.

State response to COVID-19
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Other tax considerations (e.g., legislation, controversy)	The legislative session adjourned March 12.
Other links and resources	The Wyoming Economic Development Agency has created a “COVID-19 Response Tips for Small Businesses” webpage (last updated March 18, 2020.)

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