

COVID-19 Relief Matrix

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Federal	Income Tax	All entities with a federal income tax payment or return due 4/01/2020	Any tax return or payment due on or after April 1, 2020, and before July 15, 2020, is now automatically postponed to July 15, 2020. This now covers, for example, calendar-year 2020 Q2 estimated tax payments, among others. This relief also includes any installment payments under section 965(h) due on or after April 1, 2020, and before July 15, 2020. The period beginning on April 1, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty or addition to tax for failure to pay the Federal income taxes postponed by the notice. The IRS also expanded the forms that are now postponed. These forms now include: 1040-series, 1120-series, 1065, 1066, 1041, 706, 709, 8971, 990-T, and estimated tax payments. The relief includes not just the specified forms, but also all schedules, returns, and other forms filed as attachments, such as schedule H, schedule SE, and Forms 3520, 5471, 5472, 8621, 8858, 8865, and 8938.	Automatic	7/15/2020	This also applies to IRC Sec. 965 payments	Update to Notice 2020-18, Additional Relief for Taxpayers Affected by Ongoing
Federal	Withholding	Employers	The IRS has announced that employers will experience a delay in receiving the advanced employer COVID-19 credits claimed on Forms 7200 (Advance Payment of Employer Credits Due to COVID-19) submitted between late-December 2020 and mid-January 2021 because of the end-of-year close out of its systems.	automatic	N/A		IRS Statements about 7200 payments
Federal	Withholding	Employers	An FAQ for Employers guidance has been released: Qualified leave wages- Refundable tax credits are available for paid sick leave and paid family leave Employee retention credit: Additionally, this includes the Employee Retention Credit (ERC), it is equal to 50% of qualified wages paid to employees after March 12, 2020, and before January 1, 2021. The ERC permits a credit of up to \$5,000 per employee (a maximum of \$10,000 in wages). Deferred payment of employer tax: "Section 2302 of the CARES Act allows employers to defer the deposit and payment of the employer's share of Social Security taxes (see Payroll Guide ¶120,908) for deposits and payments of the employer's share of Social Security tax that would otherwise be required to be made during the period beginning on March 27, 2020, and ending December 31, 2020. 50% of the deferred amount is due December 31, 2021 and the remaining 50% is due December 31, 2022." IRS Releases Small Business Guide to COVID-19 Relief, Payroll Update (10/23/2020) Deferral of withholding and remittance of employee share of Social Security tax: This states employers are allowed to "defer the employee's portion of Social Security tax for on wages or compensation paid from September 1, 2020 through December 31, 2020. payable during any biweekly pay period generally is less than \$4,000, or the equivalent amount with respect to other pay periods. :IRS Releases Small Business Guide to COVID-19 Relief, Payroll Update (10/23/2020)	Automatic	Year End		IRS Releases Small Business Guide to COVID-19 Relief, Payroll Update (10/23/2020)
Federal	Tax Relief	Employers	A tool was created that will: "(1) let an employer know if they qualify for any of the relief options, and (2) provide links to additional information that will help the user understand how to take advantage of those options. The tool starts by asking the user what type of business they are representing or inquiring about - such as business or nonprofit with more than 500 employees, business or nonprofit with fewer than 500 employees, business or nonprofit with no employees, self-employed, etc. Based on the answer to that initial question, the tool will guide the user through more focused questions and provide information on tax credits for paying qualified leave wages, employee retention, and the deferral of payroll tax deposits and payments that are normally required for Social Security and/or certain Railroad Retirement taxes." IRS Taxpayer Advocate's Office Offers COVID-19 Business Tax Relief Tool, Payroll Update (10/23/2020)	By Request	N/A		IRS Taxpayer Advocate's Office Offers COVID-19 Business Tax Relief Tool, Payroll Update (10/23/2020)
Federal	Payroll/Employment Tax	Employers	Federal law allows states to pass legislation to allow workers impacted by COVID-19 to collect state unemployment insurance if the following occur: an employer temporarily stops operations due to COVID-19; an employee is quarantined and expected to return to work after illness; and an employee leaves job in order to care for a family member or for risk of exposure.	Automatic	Duration of the COVID-19 emergency		News Release (3/12)

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Federal	Payroll/Employment Tax	Employers	<p>Q:What am I eligible for if I have more than 500 employees?</p> <p>A: Both the Payroll Tax Expense Deferral and the Employee Retention Credit are available to larger employers.</p> <p>Q: Can I do both the Tax Deferral and the Retention Credit?</p> <p>A: Yes, but the rules around administration are complex please work with your payroll and or tax provider around application of 2301 and 2302.</p> <p>Q: What is the Payroll Tax Expense Deferral?</p> <p>A: As of the passage of the CARES Act (March 24th), employers who did not have indebtedness forgiven under the SBA/PPP loan program could elect to defer the employer portion of social security taxes (6.2%) on wages paid to employees. What this means is that the tax is paid later – not now. It puts cash in pockets immediately. The tax accrues and 50% is payable on December 31, 2021 and the remainder on December 31, 2022.</p> <p>Q:What is the Employer Retention Credit?</p> <p>A:The Retention Credit is a tax credit – not a deferral– against the employer portion of social security taxes (6.2%) up to a maximum of \$5,000 per employee. This credit is measured quarterly. If the credit applies, taxes are completely waived.</p> <p>Q: Who can apply for the Retention Credit? What are the details?</p> <p>A: -Employers who do not receive a loan under the SBA/PPP loan program.</p> <p>-This is available to all employers, regardless of size and who paid “qualified wages” (as defined below) between March 13 and December 31, 2020</p> <p>-This credit is available to companies that experience either of the following two situations:</p> <p>(1) Operation of their trade or business is fully or partially suspended during a calendar quarter due to orders from an appropriate governmental authority limiting commerce, travel, or group meetings (for commercial, social, religious, or other purposes) due to the coronavirus disease 2019. OR (2)The business experienced a reduction in gross receipts of 50% or more versus the comparable quarter in the prior year. Once the gross receipts are greater than 80% of the prior year’s comparable quarter the entity is no longer eligible. These numbers are calculated each quarter.</p> <p>-Qualifying for the credit may require a detailed analysis as to whether a business has been impacted by COVID-19. In some cases, it may be clear that a business was subject to closure, such as a single store retail establishment that is forced to close due to a government ordered shutdown. However, for businesses that have multiple locations in different jurisdictions, or that are able to have employees work from home and don’t meet the gross receipts test, it may not be 100% clear as to whether the business operations were partially suspended. Likewise, determining the amount of wages subject to the credit may require special analysis.</p>	By Request	Duration of the COVID-19 emergency	Deferral of employment tax deposits and payments through December 31, 2020	FAQs: Employee Retention Credit under the CARES Act
Federal	Loan/Grant/Non-Tax Item	Small businesses	<p>The president signed a bill to provide more PPP flexibility. The following will now apply:</p> <p>-PPP loan forgiveness threshold is lowered from 75% of funds spent on payroll to 60%</p> <p>-It allows businesses to use loan money over 24 weeks instead of 8. Forgiveness can still be requested after 8 weeks.</p> <p>-Rehire date is pushed from 6/30 to 12/31/20.</p> <p>-Additional exceptions were added if the original number of employees is not rehired</p> <p>-Repayment term is now 5 years for part of the loan that is not forgiven</p>	By Request	Varies		H.R. 7010 - Paycheck Protection Program Flexibility Act of 2020.
Federal	Loan/Grant/Non-Tax Item	Small businesses	The federal government has compiled a website of resources for small businesses affected by COVID-19. See link in "Link" column.	Varies	Varies		Federal Resources for Small Businesses
National	Loan/Grant/Non-Tax Item	Small businesses	Facebook is giving away \$100M in grants for small businesses affected by COVID-19.	By Request	Varies		Facebook COVID-19 Grant Program
National	Loan/Grant/Non-Tax Item	Small businesses	GoFundMe is offering matching \$500 grants for those that raise at least \$500 on GoFundMe.	By Request	Varies		GoFundMe Small Business Relief Fund
National	Loan/Grant/Non-Tax Item	Small businesses	Google is providing a \$200M investment fund to help small businesses get access to capital. They are also offering \$340M in Google Ads credits for small businesses with active accounts.	By Request	Varies		COVID-19 Press Release (3/27/20)
National	Loan/Grant/Non-Tax Item	Small businesses	Salesforce will soon be offering \$10,000 grants to U.S. small businesses to provide capital to help them weather the pandemic. Companies can sign up to receive information about the program and will be notified when the application process opens up.	By Request	Varies		Salesforce Care Small Business Grants
National	Loan/Grant/Non-Tax Item	Unemployed Restaurant and Bar Staffers	Samuel Adams Beer is expanding their Restaurant Strong Fund to more states in the country. To qualify for the grant, an individual must have worked at a restaurant, bar, cafe or nightclub located in one of the 20 states, been a full-time employee, and employed for three months or longer at the same location. They will also be required to submit their last two full-time pay stubs. Applications will be accepted until April 30.	By Request	Varies		Restaurant Strong Fund
National	Loan/Grant/Non-Tax Item	Small businesses	<p>LISC will use the Verizon funding to provide grants of up to \$10,000 to businesses facing immediate financial pressure because of COVID-19—especially entrepreneurs of color, women-owned businesses and other enterprises in historically underserved communities who don't have access to flexible, affordable capital. The funds can be used for paying rent and utilities, meeting payroll, paying outstanding debt to vendors, and other immediate operational costs.</p> <p>Application for Round 1 has expired. Companies should register and stay updated for an additional round beginning mid-April</p> <p>Recently, the Alabama Governor "issued a proclamation concerning the federal CoronavirusAid, Relief, and Economic Security (CARES) Act benefits for individual income, corporateincome, and sales and use tax purposes. The proclamation excludes any tax credits,advance refund amount, or other benefits taxpayers receive under the CARES Act andany amount of cancellation-of-indebtedness income resulting from a forgiven loan fromstate income taxation and all calculations in determining a taxpayers' federal incometax deduction for state income tax purposes. The proclamation also extends sunsetdates for the Alabama Jobs Act tax-credit and Growing Alabama tax-credit to the earlierof the enactment of a bill to extend the credits or the last day of the first regularsession of the legislature following the issuance of this proclamation." https://www.bloomberglaw.com "Alabama Governor Issues Proclamation Excluding CARES Act Benefits From Taxation, Extending Tax Credit Sunset Dates" Citing [Ala. Governor'sOffice, Proclamation, 12/11/20]</p>	By Request	Varies		Verizon Small Business Recovery Fund
Alabama	Income Tax	All taxpayers	<p>Recently, the Alabama Governor "issued a proclamation concerning the federal CoronavirusAid, Relief, and Economic Security (CARES) Act benefits for individual income, corporateincome, and sales and use tax purposes. The proclamation excludes any tax credits,advance refund amount, or other benefits taxpayers receive under the CARES Act andany amount of cancellation-of-indebtedness income resulting from a forgiven loan fromstate income taxation and all calculations in determining a taxpayers' federal incometax deduction for state income tax purposes. The proclamation also extends sunsetdates for the Alabama Jobs Act tax-credit and Growing Alabama tax-credit to the earlierof the enactment of a bill to extend the credits or the last day of the first regularsession of the legislature following the issuance of this proclamation." https://www.bloomberglaw.com "Alabama Governor Issues Proclamation Excluding CARES Act Benefits From Taxation, Extending Tax Credit Sunset Dates" Citing [Ala. Governor'sOffice, Proclamation, 12/11/20]</p>	Automatic	N/A		Alabama Governor proclamation
Alabama	Income Tax	All taxpayers	State income tax filing and payment deadline is extended to July 15, 2020. This applies to corporations, individuals, trusts and estates, and non-corporate taxpayers filing income tax, financial institution excise tax and business privilege tax returns. Penalties and interest will be waived regardless of amount owed.	Automatic	7/15/2020	Penalties and interest are waived. Includes 2020 estimated income tax payments.	Coronavirus (COVID-19) Outbreak Updates
Alabama	Income Tax	All taxpayers	Alabama Governor Provides COVID-19 Pandemic Tax Relief; Extends Certain Tax Credits, Alabama Jobs Act and Growing Alabama tax credits extended	Automatic	N/A		News Release, Office of the Alabama Governor, 12/11/2020

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Alabama	Income Tax	Pass-throughs - Composites	The due date for filing and payment of Alabama composite payments originally due March 15, 2020, has been extended to July 15, 2020.	Automatic	7/15/2020		Order of the Commissioner of Revenue (3/23/20)
Alabama	Income Tax	All taxpayers	Alabama adopts the current IRC. It follows the 50% ATI threshold under the CARES Act. It does not follow the NOL rules of the CARES Act. It exempts income from discharge of indebtedness to the extent allowed by IRC Sec. 108 so does not treat PPP loan forgiveness as taxable income and will allow expense deductions related to the PPP loan proceeds.	Automatic	N/A	Guidance Related to Governor Kay Ivey's 21st Supplemental Emergency Proclamation	Ala. Code § 40-18-1.1
Alabama	Income Tax	All taxpayers	Alabama will not impose nexus on businesses due to temporary teleworking due to the pandemic.	Automatic	The duration of the COVID-19 emergency		Alabama Department of Revenue Coronavirus Updates (5/12/20)
Alabama	Sales/Use Tax	All taxpayers	Alabama will not impose nexus on businesses due to temporary teleworking due to the pandemic.	Automatic	The duration of the COVID-19 emergency		Alabama Department of Revenue Coronavirus Updates (5/12/20)
Alabama	Sales/Use Tax	Small Retail Businesses who averaged \$62,500 or less in sales during 2019	Late payment penalties are waived for small retail businesses whose monthly retail sales during the previous calendar year averaged \$62,500 or less, or who are unable to timely pay their February, March and April 2020 state sales tax liabilities. Late payment penalties will be waived for these taxpayers through June 1, 2020.	Automatic	6/1/2020	Small businesses (less than \$5M of annual sales) can defer payment of sales and use taxes up to \$50,000 for up to 12 months through a payment plan.	Commissioner Order (3/18/20)
Alabama	Sales/Use Tax	NAICS Sector 72 business activity entities (restaurants)	Can defer tax payments until June 1, 2020. Late payment penalties will be waived.	Automatic	6/1/2020	Returns still need to be filed and this relief does not apply to interest.	Commissioner Order (3/19/20)
Alabama	Indirect Tax	Various businesses	The DOR website provides relief regarding: Temporary Suspension of International Registration Plan (IRP), International Fuel Tax Agreement (IFTA) Requirements, March 2020 motor vehicle registrations and property tax payments and penalties extension. Late payment penalties are waived for small retail businesses sales tax liabilities, sales tax liabilities of restaurants and other food service providers, state transient occupancy tax (lodgings tax), liabilities sales, and lodgings tax relief.	Automatic	N/A	Returns still need to be filed and this relief does not apply to interest.	Coronavirus (COVID-19) Outbreak Updates
Alabama	Indirect Tax	Hotels and motels	Can defer tax payments of transient occupancy tax until June 1, 2020. Late payment penalties will be waived.	Automatic	6/1/2020	Returns still need to be filed and this relief does not apply to interest.	Commissioner Order (3/20/20)
Alabama	Indirect Tax	Entities submitting a motor fuel excise tax refund petitions	In order for entities to receive their refund requests promptly, it is highly recommended that any entity submitting a motor fuel excise tax petition for refund file the refund petition online via the My Alabama Taxes (MAT) web portal at https://myalabamataxes.alabama.gov/ . The following refund petitions should be filed through MAT: Gasoline and Diesel Charity Refunds, Off-Road Undyed Diesel Fuel Refunds, Credit Card Issuer Refunds, Exempt Entity Refunds, and Licensed Distributor Refunds.	Automatic	Duration of the COVID-19 emergency		NOTICE: To All Entities Submitting Paper Motor Fuel Excise Tax Refund Petitions
Alabama	Indirect Tax	Vehicle Owners	Extension of time for obtaining March-June 2020 motor vehicle registrations and paying property taxes on vehicles.	Automatic	7/17/2020		Order of the Commissioner of Revenue (6/9/20)
Alabama	Payroll/Employment Tax	Employers/Employees	Alabama residents are taxable on all of their income, regardless of whether they work either within or outside the state. During the federally declared period of emergency due to the coronavirus (COVID-19) pandemic, Alabama will not change withholding requirements for businesses based on an employee's temporary telework location within Alabama that is necessitated by the pandemic and related federal or state measures to control its spread. Alabama will not consider temporary changes in an employee's physical work location during periods in which temporary telework requirements are in place due to the pandemic to impose nexus or alter apportionment of income for any business.	Automatic	Duration of the COVID-19 emergency		Alabama Department of Revenue COVID-19 Updates
Alabama	Payroll/Employment Tax	All taxpayers	"Alabama Department of Labor Secretary Fitzgerald Washington has temporarily ordered that relief be offered to employers whose employees must file unemployment compensation claims for weeks filed due to COVID-19 related issues. All charges will be waived against those employers who file partial unemployment compensation claims on behalf of their employees. These charges will be waived until further notice." Employers are also required to provide employees with notification of the availability of UI benefits at time of separation from employment.	Automatic	Until further notice	Employers will need to answer YES when asked if the claim is COVID-19 related when they file partial unemployment claims beginning on Monday, March 23, 2020. Any claims filed during this week (March 16 – March 20) will be addressed on a one-by-one basis.	New Release (3/20/20)
Alabama	Loan/Grant/Non-Tax Item	All taxpayers	Alabama Governor has released a liability protection order that generally provides a safe harbor for business that are reopening, preventing these businesses to be subject to lawsuits if they comply with public health mandates.	Automatic	Duration of the COVID-19 emergency		Amended Safer at Home Order
Alabama	Loan/Grant/Non-Tax Item	Small business	Alabama Governor announced the Revive Alabama Grant Program to support Alabama businesses.	By Request	Duration of the COVID-19 emergency		Revive Alabama
Alaska	Income Tax	All taxpayers	Alaska adopts the current IRC. It follows the elimination of the 80% NOL limitation under the CARES Act as well as the 5 year carryback. It also follows the 50% ATI threshold for Sec. 163(j). It does not treat PPP loan forgiveness as taxable income, and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic			Alaska Stat. § 43.20.021(a)
Alaska	Business Activity Taxes and Fees	All taxpayers except Oil and Gas	The deadline to file and pay all taxes under Alaska Statutes Title 43, except Oil and Gas Property Tax and Gas Production Tax types, will be extended to July 15, 2020 for payments due on or after March 31, 2020. This includes returns and reports administered by the Tax Division and Charitable Gaming due between April 10, 2020 and July 14, 2020. Penalties and interest will be waived.	Automatic	7/15/2020	Annual license renewal for Alcoholic Beverages, Fisheries, Mining, Motor Fuel, and Tobacco tax programs are not extended but can be paid before July 15, 2020 without penalty or interest.	Some Department of Revenue Tax Deadlines Extended To July 15, 2020

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Alaska	Business Activity Taxes and Fees	All taxpayers	The tax division is adjusting and suspending compliance programs: -Payments between March 31, 2020 and July 15, 2020 are suspended for taxpayers under an existing payment plan -Liens and levies will be suspended until July 15, 2020 -Payment plans are available for those who cannot pay tax obligations	Varies	7/15/2020	Appeals workers are still working and appeals and related deadlines are not extended.	Tax Division Announcement (4/8/20)
Alaska	Payroll/Employment Tax	Employers/Employees	HB 308 waives the one week waiting requirement and the requirement that UI recipients must be actively seeking work. The bill also allows for a \$75 dependent allowance.	Automatic	Duration of the COVID-19 emergency		HB 308
Arizona	Income Tax	Those filing individual, corporate and fiduciary tax returns	The deadline for taxpayers to file and pay has been moved from April 15, 2020 to July 15, 2020. Taxpayers will not be assessed late filing or payment penalties. The Arizona Department of Revenue confirms that while the deadline for filing and paying 2019 calendar year state income tax returns was moved to July 15, the deadline for tax year 2020 estimated tax payments remains April 15, 2020.	Automatic	7/15/2020	ADOR Provides Guidance on Estimated Income Tax Payment Deadline	Department Notice (3/20/20)
Arizona	Income Tax	Individuals and business entities	IRC conformity date is the IRC in effect on January 1, 2020 and does not incorporate any of the CARES Act changes. This applies to tax years beginning on or after December 31, 2019. Because AZ does not conform to the CARES Act, it may treat PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A		Arizona 2020 S.B. 1296 (3/24/20)
Arizona	Indirect Tax	All taxpayers	The due date for the credit for increased excise taxes is extended (Form 140ET) to July 15, 2020.	Automatic	7/15/2020		Tax Notice 20-1 (4/1/20)
Arizona	Indirect Tax	TPT Taxpayers	The DOR is assisting taxpayers in filing for the late-payment penalty abatement program. Businesses should file Form 290 to apply.	By Request	Duration of the COVID-19 emergency		ADOR Working with TPT Taxpayers Impacted by COVID-19
Arizona	Property Tax	All taxpayers	The due date for the property tax refund claim (Form 140PTC) is extended to July 15, 2020	Automatic	7/15/2020		Tax Notice 20-1 (4/1/20)
Arizona	Payroll/Employment Tax	Employers	The deadline for contributory employers to file unemployment insurance returns and taxes for Q1 2020 is extended to June 1, 2020. Non-profits and government entities have an extension until June 30, 2020.	Automatic	6/1/2020		DES Unemployment Insurance Newsletter
Arizona	Payroll/Employment Tax	Employers/Employees	Unemployment insurance benefit recipients temporarily waives the requirement that UI benefit recipients search for work, eliminates the waiting period to be eligible for UI benefits, and states that employers' accounts will not be charged for COVID-19 UI benefits.	Automatic	Duration of the COVID-19 emergency		Executive Order 20-11
Arkansas	Income Tax	Individuals	The due date of filing and payment for individual tax returns has been extended to July 15, 2020. The state has also indicated that stimulus payments will not be subject to tax.	Automatic	7/15/2020		COVID-19: DFA Frequently Asked Questions (04/09/2020)
Arkansas	Income Tax	Individuals	For purposes of calculating and submitting quarterly estimated payment tax payment that is due April 15, 2020 for an individuals 2019 Arkansas Individual Income Tax return due July 15, individuals may elect to make the first 2020 quarterly estimate (due on April 15) to be the same amount as the 2019 estimate, then adjust the last three quarterly estimates based on any income changes. Alternatively, if the taxpayer's January to March 2020 income is up or down substantially compared with 2019, the taxpayer should adjust the first estimated payment accordingly. For taxpayers who also have W-2 income, the taxpayer can adjust his or her withholding amounts during the year as another tool to pay their taxes. If a taxpayer is subject to a penalty for underpayment of estimated tax when the 2020 Arkansas Individual Income Tax Return is filed in 2021, the taxpayer can submit a request for a waiver of the penalty to DFA	Automatic	4/15/2020		COVID-19: DFA Frequently Asked Questions (04/09/2020)
Arkansas	Income Tax	All taxpayers	Arkansas has selective IRC conformity and will likely not adopt the changes due to the CARES Act. Because it does not conform to the CARES Act, it may treat PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds. Stimulus rebate checks will not be subject to Arkansas tax.	Automatic	N/A	COVID-19: DFA Frequently Asked Questions	Ark. Code Ann. § 26-51-404
Arkansas	Income Tax	Corporations	The following federal rebates are exempted from Arkansas Corporate Income Tax: USDA Market Facilitation Program; and recovery rebates by the Department of Treasury under the Coronavirus Aid, Relief and Economic Security Act.	Automatic	N/A		HB1083
Arkansas	Business Activity Taxes and Fees	Business entities	Late fees and interest charges will be waived on annual franchise tax returns until July 15, 2020.	Automatic	7/15/2020	Report filing due dates have not changed - they are still May 1, 2020.	Temporary Waiver of Franchise Tax Late Fees and Interest Charges (3/31/20)

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Arkansas	Sales and Use Tax	Busienss entities	Cleaning services used to sanitize surfaces for COVID-19 are subject to sales tax.	Automatic	N/A		Revenue Opinion 20200413
Arkansas	Indirect Tax	Beer Wholesalers and Distributors	Due to the COVID-19 pandemic, the Alcoholic Beverage Control Division (ABC) of the Arkansas Department of Finance and Administration (DFA) has been advised that beer wholesalers and distributors are seeking to destroy expired beer product in their inventories in order to claim credit or refund of wholesale beer tax. In order to file a request, a taxpayer shall submit a written request for destruction of product to ABC. Following destruction of the product, the taxpayer shall submit the approved Request signed by the Director of ABC along with the attached inventory list to DFA's Miscellaneous Tax Section with the taxpayer's next monthly return.	By Request	Duration of the COVID-19 emergency		NOTICE OF REVISED PROCEDURE FOR REQUESTING DESTRUCTION OF BEER
Arkansas	Payroll/Employment Tax	All taxpayers	Employers who require employees to work in environments subject to exposure of COVID-19 are not guilty of "intentional conduct" that would remove them from protections of the Worker's Compensation Law.	Automatic	N/A		Press Release (6/15/20)
Arkansas	Property Tax	Individuals	The requirement to show proof that the property tax assessment has been paid before a motor vehicle can be registered has been suspended until April 16, 2020 to the COVID-19 pandemic.	Automatic	4/16/2020		DFA Suspends Requirement to Show Proof of Assessment and Property Tax Paid for Vehicle Registration and Renewal
Arkansas	Loan/Grant/Non-Tax Item	Small Businesses	Grants are available under the Arkansas Ready for Business Program for business expenses associated with ensuring the health and safety of employees and patrons. These are subject to Arkansas tax but some expenditures are deductible if certain qualifications are met.	By Request	The duration of the COVID-19 emergency		COVID-19: DFA Frequently Asked Questions
California	Sales/Use	Individuals and business entities	The CDTFA has updated its COVID-19 State of Emergency webpage by adding to the section on Relief & Extensions for Filing Returns, which states "(1) used vehicle dealers and/or vehicle auction houses whose filing frequency for sales and use tax purposes is changing to a monthly reporting basis beginning January 1, 2021 (for a discussion of this change, see State Tax Update, 11/16/2020), will be provided a CDTFA extension if they are reporting less than \$1 million on a return originally due between December 15, 2020, and April 30, 2021, but dealers required to remit sales tax to the Department of Motor Vehicles (DMV) must continue to pay tax to the DMV with their vehicle registration application within 30 days from the date of the sale of the vehicle, even if they qualify for an extension to file their returns with the CDTFA; and (2) IFTA returns will not receive an automatic extension for filing a return."	Automatic	The duration of the COVID-19 emergency		COVID-19 State of Emerge
California	Income Tax/ Employment tax	Individuals and business entities	The (FTB) updated its COVID-19 Frequently Asked Questions (FAQs) by revising the section "Original signatures for paper returns and other documents". Now they must be signed with an original signature by a taxpayer or the taxpayer's representative, the FTB will not require an original signature through June 30, 2021 (previously, December 31, 2020) and has issued a public service bulletin to the same effect.	Automatic	The duration of the COVID-19 emergency		COVID-19 Frequently Asked Questions for Tax Relief and Assistance, California Franchise Tax Board, 12/23/2020
California	Income Tax/ Employment tax	Individuals and business entities	Main Street Hiring Tax Credit, which authorizes \$100 million in hiring tax credit for qualified small businesses. The credit is equal to \$1,000 per qualified employee, up to \$100,000 for each small business employer. The application opens, December 1 The Governor will direct the California Department of Tax and Fee Administration to do the following: Provide an automatic three-month extension for taxpayers filing less than \$1 million in sales tax on the return and extend the availability existing interest and penalty free payment agreements to companies (with up to \$5 million in taxable sales) Broaden opportunities for more businesses to enter into interest-free payment arrangements. The Governor announced the creation of a \$500 million COVID Relief Grant administered by the California Office of the Small Business Advocate (CalOSBA) at the Governor's Office of Business and Economic Development for small businesses that have been impacted by COVID and the health and safety restrictions. Funds would be awarded to selected intermediaries with established networks of Community Development Financial Institutions to distribute relief through grants of up to \$25,000 to underserved micro and small businesses throughout the state by early 2021. Non-profits would also be eligible for these grants. CalOSBA is establishing the program and will make it available to small businesses as soon as possible – for updates on availability visit here	Apply after Dec 1st	Until further notice		CA.Gov



Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
California	Income Tax/ Employment tax	Individuals and business entities	The FTB recently has announced that an employee teleworking in the state due to Covid will not subject their business to franchise tax, and the activities will be considered De-minimis for PL 86-272 purposes. Finally for employment purposes they will not be considered to be doing business in the state	Automatic	Until further notice		FAQ Release 9/15
California	Income Tax/ Employment tax	Individuals and business entities	In connection with the tax relief and assistance it is providing in response to the coronavirus (COVID-19), the California Franchise Tax Board (FTB) has revised its COVID-19 Frequently Asked Questions (FAQs) to extend its temporary acceptance of e-Signatures (in lieu of original signatures) for statute of limitations (SOL) waivers to June 30, 2021 (previously, December 31, 2020). The temporary e-Signature option is discussed in the section titled "Statute of limitations, postponements, and COVID-19." Other than the foregoing revision with respect to the e-Signature option, the FTB made no other changes to its COVID-19 FAQs.	Automatic	Until further notice		COVID-19 Frequently Asked Questions for Tax Relief and Assistance, California Franchise Tax Board, 12/11/2020
California	Income Tax	Individuals and business entities	<p>The Franchise Tax Board (FTB) is postponing the filing and payment deadlines for all individuals and business entities until July 15, 2020, for: 2019 tax returns; 2019 tax return payments; 2020 1st and 2nd quarter estimate payments 2020 LLC taxes and fees; 2020 Non-wage withholding payments.</p> <p>Taxes administered by the FTB include the individual income tax, the corporate income tax, the annual LLC tax and withholding.</p> <p>FTB is extending the relief to all California taxpayers. Taxpayers do not need to claim any special treatment or call FTB to qualify for this relief.</p> <p>FTB also extends time to file refund claims, protests and appeals to the OTA, as well as the time for FTB to issue Notices of Proposed Assessment. The FTB further states that it is still issuing notice of proposed assessment and notices of action, and the "protest by" or "appeal by" dates on them are not reflective of the extended time frame to appeal or protest by July 15, 2020.</p> <p>For fiscal year filers with filing or payment due dates between March 15, 2020, and July 15, 2020, the COVID-19 due date is July 15, 2020.</p>	Automatic	7/15/2020	COVID-19 Extensions to file and pay	News Release (3/18/20)
California	Income Tax	Individuals and business entities	The California Franchise Tax Board (FTB) had announced that it will delay the issuance of its Notice of Tax Return Change - Revised Balance (FTB 5818-B), which correct errors on a 2019 return, until August 2020	Automatic	8/1/2020		Tax News (5/2020)
California	Income Tax	Business entities	California will not treat a corporation that had no previous connections with CA as doing business if an employee who is currently teleworking in California due to Executive Order N-33-20. The payroll will also not be included in the minimum payroll threshold for nexus purposes.	Automatic	The duration of the COVID-19 emergency		COVID-19 frequently asked questions

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
California	Income Tax	Individuals and business entities	<p>For California tax purposes, if a taxpayer's 1031 like-kind exchange identification period or exchange period is due to expire on or after April 1, 2020, and before July 15, 2020, taxpayer's identification period and exchange period is extended until July 15, 2020.</p> <p>Scenario: The 45-day period to identify a replacement property in an IRC section 1031 like-kind exchange expires on May 1, 2020. Do I have an extension to July 15, 2020, to identify prospective replacement properties? Answer: Yes, if your 45-day identification period expires between April 1, 2020, and July 15, 2020, you have until July 15, 2020, to identify prospective replacement properties.</p> <p>Scenario: The period to complete an IRC section 1031 like-kind exchange expires on May 1, 2020. Do I have an extension to July 15, 2020, to complete the exchange? Answer: Yes, if the period to complete the exchange (typically a 180-day period) expires between April 1, 2020, and July 15, 2020, you have until July 15, 2020, to complete your exchange transaction.</p> <p>Starting June 15, 2020, the public counters in the FTB field offices in Los Angeles, San Diego, Santa Ana, Oakland and Sacramento are open by appointment.</p> <p>First and Second Quarterly payments may be combined into one payment.</p> <p>The FTB will not require an original signature except for a POA through December 31, 2020.</p>	Automatic	7/15/2020	COVID-19 Extensions to file and pay	COVID-19 frequently asked questions
California	Income Tax	Individuals and business entities	<p>Now that the 7/15 deadline has passed, the CA FTB has said that various relief provisions have expired such as: 1) various extensions to file and pay deadlines 2) delayed collection for personal income tax, business entity tax, and non-tax debt programs 3) the suspension of income tax refund offsets, monthly payments for installment agreements, and non-filer compliance activities and 4) and extended time to protest or appeal an audit notice.</p>	Automatic	Various		COVID-19 frequently asked questions
California	Income Tax	Individuals and business entities filing refund claims	<p>Claims for refund on a letter claim or amended return will be considered timely filed and within the statute of limitations for statutes that would be have been set to expire during March 12, 2020 - July 15, 2020 if filed on or before July 15, 2020.</p> <p>Claims for refund within one year of an overpayment will be considered timely filed if filed on or before July 15, 2020 if the statute of limitation was set to expire on a date between March 12, 2020 and July 15, 2020.</p>	Automatic	7/15/2020	The FTB also has until July 15, 2020 to issue a notice of proposed assessment if the statute of limitations was set to expire between March 12, 2020 and July 15, 2020. We have received guidance that economic impact payments will not be included in taxable income.	FTB Notice 2020-02 (3/30/20)
California	Income Tax	Individuals and businesses protesting assessments or dealing with the Office of Tax Appeals	<p>For time periods expiring between March 12, 2020 and July 15, 2020, the following will be considered timely filed if filed on or before July 15, 2020:</p> <ul style="list-style-type: none"> -Protest of Proposed Assessment -An appeal with the Office of Tax Appeals -A petition for rehearing filed with the Office of Tax Appeals 	Automatic	7/15/2020		FTB Notice 2020-02 (3/30/20)
California	Income Tax	Business entities	California does not adopt the modifications for NOLs implemented in the CARES Act for California income and franchise tax purposes	Automatic	N/A		COVID-19 Economic impact payments - CARES Act
California	Income Tax	Individuals and business entities	Notices to income tax filers that they owe more tax for 2019 is being delayed to August to allow for extended filing.	Automatic	August		COVID-19 frequently asked questions
California	Income Tax	Individuals and business entities	Generally, taxpayers reporting "less than \$1 million in tax on a return originally due [between December 15, 2020, and April 30, 2021] are not required to seek an extension from CDTFA; relief will be provided automatically" and (2) taxpayers can log into their online account to see their return due dates if the due date was not automatically extended, they may visit the CDTFA's Online Services to submit a request for relief from interest and penalties"	Automatic	N/A		COVID-19 State of Emerge
California	Income Tax	Individuals	Payments received under the CARES Act and the emergency increase in unemployment compensation benefits are not subject to California tax. California also conforms to the early withdrawal penalty waivers for distributions from qualified retirement accounts. California does not have automatic conformity to the changes made with regard to loans from a qualified retirement account. But does allow for some tax free loans if certain qualifications are met.	Automatic	N/A	A.B. 276	COVID-19 Economic impact payments - CARES Act



Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
California	Income Tax	Individuals	<p>The FTB has provided taxpayers with COVID-19 frequently asked questions including:</p> <p>Question: Are the payments that individuals receive from the federal government (i.e., \$1,200 [\$2,400 for individuals filing a joint return] and \$500 per qualifying child) under the recently enacted federal CARES Act subject to California income tax?</p> <p>Answer: No, these payments are not subject to California income tax.</p> <p>Question: Is the emergency increase in unemployment compensation benefits (in the amount of \$600 per week) that individuals receive under the recently enacted federal CARES Act subject to California income tax?</p> <p>Answer: No, these payments are not subject to California income tax.</p> <p>Question: Are the modifications for net operating losses (NOLs) in the recently enacted federal CARES Act applicable for California income and franchise tax purposes?</p> <p>Answer: No, these modifications for NOLs do not apply for California income and franchise tax purposes.</p> <p>Question: Does California conform to the federal early withdrawal penalty waivers for distributions from qualified retirement accounts under the recently enacted federal CARES Act?</p> <p>Answer: Yes, the federal early withdrawal penalty waivers for distributions from qualified retirement accounts under the federal CARES Act also applies for California income tax purposes.</p>	Automatic	The duration of the COVID-19 emergency		COVID-19 frequently asked questions
California	Income Tax	Individuals and business entities	California conforms to IRC Sec.165(i) related to disaster losses. Taxpayers are allowed to claim this loss on a prior year return if filed by the due date of the original or amended return (depending on taxpayer type). As the due dates have been extended for the originally filed return, taxpayers have additional time to claim the loss on a prior year return in order to file a refund claim and receive cash.	By Request	7/15/2020		California Code, Revenue and Taxation Code Sec. 24347
California	Income Tax	All taxpayers	California adopts the IRC as in effect January 1, 2015 and will not incorporate tax changes related to the CARES Act unless specifically allowed by the state. California has provided an exclusion for forgiven PPP loans from gross income.	Automatic	N/A	AB 1577 (9/9/20)	California Revenue and Taxation Code Sec. 17024.5
California	Income Tax	Individuals and business entities	The state will temporarily accept statute of limitations (SOL) waivers with e-Signatures.	Automatic	12/31/2020		COVID-19 frequently asked questions
California	Income Tax	Individuals and business entities	<p>California does not conform to some of the other changes made by the CARES Act including those related to:</p> <ul style="list-style-type: none">· Loan forgiveness related to the Paycheck Protection program· NOL Carrybacks· Charitable contributions· Student loan forgiveness· Business interest limitations· Prior year alternative minimum tax liability (corporations)· Health-savings accounts changes (California does not conform to health-savings account rules generally speaking)	Automatic	N/A		Tax News May 2020
California	Business Activity Taxes and Fees	All taxpayers	The California Office of Tax Appeals (OTA) created the OTA Deadline Factsheet, to give taxpayers a quick reference guide to the extended due dates of appeals originating from the FTB and the CDTFA.	Automatic	Various		OTA Deadline Factsheet (Click under Extension Deadline Summary)
California	Sales/Use Tax	Vendors and purchasers remitting CDTFA taxes in California	<p>In order to quickly provide relief from interest and penalties, the provisions of the Revenue and Taxation Code that apply to the taxes and fees administered by the California Department of Tax and Fee Administration (CDTFA), requiring the filing of a statement under penalty of perjury setting forth the facts for a claim for relief, are suspended for a period of 60 days after the date of this order for any individuals or businesses who are unable to file a timely tax return or make a timely payment as a result of complying with a state or local public health official's imposition or recommendation of social distancing measures related to COVID-19.</p> <p>DTFA guidance provides that taxpayers may request assistance by contacting the DTFA. Requests for relief of interest or penalties or requesting an extension for filing a return may be made through our online services. Taxpayers may also request assistance in writing by sending a letter to the address below or contacting us via email.</p>	By Request	60 days	This is regarding sales tax and all other CDTFA taxes which include over 30 special taxes and fees, including taxes on motor vehicle fuels, cigarettes and a range of environmental fees.	Executive Order (3/12/20)
California	Sales/Use Tax	Vendors and purchasers remitting CDTFA taxes in California	Sales of protective gear to or by the state will be exempt from sales and use taxes.	Automatic	The duration of the COVID-19 emergency		Executive Order (4/7/20)
California	Sales/Use Tax	Small businesses	Small businesses with less than \$5M in annual sales can get a 12 month interest free payment plan for up to \$50,000 of sales tax liability.	By Request	The duration of the COVID-19 emergency		Small Business Relief Payment Plans

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
California	Sales/Use Tax	Small businesses	<p>Businesses filing a return for less than \$1M in tax have until July 31, 2020 to file first quarter CDTFA returns.</p> <p>The CDTFA chart shows that the first quarter 2020 return AND the monthly March 2020 return, that were both originally due on April 30, 2020, are due July 31, 2020.</p> <p>CDTFA guidance also states: "CDTFA is providing a three-month extension for a tax return or tax payment to ANY businesses filing a return for less than \$1 million in tax. For the approximate 99.5% of business taxpayers below the \$1 million threshold for their current California sales and use tax obligation, returns for the 1st Quarter 2020 will now be due on July 31, 2020. The same provisions apply to the other tax and fee programs administered by CDTFA."</p> <p>As the above guidance states that there is a three-month extension for a tax return or tax payment to ANY business filing a return for less than \$1 million in tax and the CDTFA chart states that the monthly March return is due July 31, 2020, we can infer that the CDTFA is providing a three-month extension for tax returns including for monthly filers.</p>	Automatic	7/31/2020	COVID-19 Extensions to File and Pay	New Release (3/31/20)
California	Sales/Use Tax	All taxpayers	The California Office of Tax Appeals (OTA) created the OTA Deadline Factsheet, to give taxpayers a quick reference guide to the extended due dates of appeals originating from the FTB and the CDTFA.	Automatic	Various		OTA Deadline Factsheet (Click under Extension Deadline Summary)
California	Sales/Use Tax	All taxpayers	the California Department of Tax and Fee Administration (CDTFA) has updated its COVID-19 State of Emergency webpage by adding a section titled "General COVID-19 FAQ" that answers the four sales and use tax frequently asked questions (FAQs): (1) can a restaurant start to sell goods other than food products (yes; a restaurant with a seller's permit may sell items ordinarily subject to tax, but, depending on what type of products the restaurant begins to sell, it may need to register for other licenses); (2) are sales of personal protective equipment (PPE) such as masks and gloves exempt from tax (no; the sales and use tax exemption in the governor's April 7, 2020 executive order is limited to coordinated and centralized purchases by the Governor's Office of Emergency Services (for a discussion of that exemption, see State & Local Tax Updates , 04/14/2020)); (3) are sales of FDA-approved COVID-19 diagnostic kits exempt from tax (no); and (4) if a business donates merchandise from its resale inventory to another business, will the donor business owe use tax (yes; a business that donates resale inventory to a business rather than to a qualified organization will owe use tax on the cost of the donated property if the property was purchased under a valid resale certificate).	Automatic	Various		COVID-19 FAQ
California	Sales/Use Tax	Vendors and purchasers remitting CDTFA taxes in California	<p>The CDTFA provides the following sales and use tax extensions for various due dates:</p> <ul style="list-style-type: none"> February 2020 prepayment extended from March 24 to June 24 February 2020 tax due date extended from April 1 to June 30 First quarter 2020 return due date extended from April 30 to July 31 March 2020 tax due date extended from April 30 to July 31 April 2020 prepayment extended from May 26 to August 24 April 2020 tax due date extended from June 1 to August 31 <p>Childhood lead poisoning prevention fee with respect to the 2019 calendar year is extended to July 1, 2020.</p>	Automatic	Various		COVID-19 Extensions to File and Pay
California	Sales/Use Tax	CA sellers	Now that so many people are looking for alternate ways to make an income due to the novel coronavirus (COVID-19) pandemic, selling goods from home is attracting a lot of people. Depending on the details, you may need a seller's permit. The CA Dept. of Tax and Fee Administration (CDFTA) has issued an updated publication entitled "Do You Need a CA Seller's Permit?" Generally, if you make three or more sales in a 12-month period, you are required to have a seller's permit, even if the sales were made through internet auctions houses or websites or offered through online classified ads.	Automatic	N/A		Publication 107
California	Indirect Tax	Small businesses	Businesses filing a return for less than \$1M in tax have until July 31, 2020 to file first quarter CDTFA returns.	Automatic	7/31/2020		New Release (3/31/20)
California	Indirect Tax	Vendors and purchasers remitting CDTFA taxes in California	The CDTFA provides a chart for various due date extensions for taxes administered by the CDTFA.	Automatic	Various		COVID-19 Extensions to File and Pay
California	Indirect Tax	Vendors remitting CDTFA taxes in California	<p>In order to quickly provide relief from interest and penalties, the provisions of the Revenue and Taxation Code that apply to the taxes and fees administered by the California Department of Tax and Fee Administration (CDTFA), requiring the filing of a statement under penalty of perjury setting forth the facts for a claim for relief, are suspended for a period of 60 days after the date of this order for any individuals or businesses who are unable to file a timely tax return or make a timely payment as a result of complying with a state or local public health official's imposition or recommendation of social distancing measures related to COVID-19.</p> <p>CDTFA guidance provides that taxpayers may request assistance by contacting the CDTFA. Requests for relief of interest or penalties or requesting an extension for filing a return may be made through our online services.</p> <p>Taxpayers may also request assistance in writing by sending a letter to the address below or contacting us via email.</p>	By Request	60 days	This is regarding sales tax and all other CDTFA taxes which include over 30 special taxes and fees, including taxes on motor vehicle fuels, cigarettes and a range of environmental fees.	Executive Order (3/12/20)

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
California	Property Tax	All taxpayers	<p>The April 10 payment deadline is extended for most homeowners and certain business property owners who were unable to pay their property taxes by the original deadline. Under the governor's executive order, the provisions of the Revenue and Taxation Code that require a tax collector to impose the 10% penalty and other charges for delinquent tax payments are suspended through May 2021, and any such charges shall be cancelled by the tax collector, provided all of the following conditions are satisfied:</p> <p>(i) The property must be residential real property occupied by the taxpayer, or real property owned and operated by a taxpayer qualifying as a small business under the Small Business Administration's Regulations, Code of Federal Regulations, Title 13, section 121.201;</p> <p>(ii) The taxes owed on the property in question were not delinquent prior to March 4, 2020;</p> <p>(iii) The taxpayer timely files a claim for relief in a form and manner prescribed by the tax collector;</p> <p>(iv) The taxpayer demonstrates to the satisfaction of the tax collector that the taxpayer has suffered economic hardship, or was otherwise unable to timely pay the taxes, due to the COVID-19 pandemic, or any local, state, or federal government response to COVID-19; and</p> <p>(v) The taxes for the property are not paid through an impound account.</p> <p>The executive order also extends the annual filing deadline for the Business Property Statement (Form 571-L) from May 7 to May 31.</p>	Automatic	Varies		Executive Order N-61-20
California	Payroll/Employment Tax	Employers	The WARN Act 60-day notice requirement is temporarily suspended for certain businesses who have had to shut down businesses due to COVID-19.	Automatic	The duration of the COVID-19 emergency		Executive Order N-31-20 (3/17/20)
California	Payroll/Employment Tax	Employers in California	The California Employment Development Department (EDD) has announced employers statewide that are directly affected by the new coronavirus (COVID-19) may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. A written request for an extension must be received within 60 days from the original delinquent date of the payment or return.	By Request	60 days		Emergency and disaster assistance for employers
California	Payroll/Employment Tax	Food Sector employees	Employees in the food sector who are advised by a health care provider to self-quarantine or isolate due to COVID-19 will be entitled to supplemental paid leave. An employee will receive 80 hours of sick time if he or she is considered "full time". Part-time employees will receive the two number of average hours for two weeks.	Automatic	Varies		Executive Order N-51-20
California	Payroll/Employment Tax	Employers	Employee's wages earned while temporarily performing services in the state during the COVID-19 pandemic will not be subject to withholding and "not be subject to unemployment insurance tax, employment training tax, and disability insurance withholdings if those employees are temporarily performing services within California due to the COVID-19 pandemic" COVID-19 FAQs Updated for Out of State Employers and Employment Taxes (10/26/2020).	Automatic			California—COVID-19 FAQs Updated for Out of State Employers and Employment Taxes (10/26/2020)
California	Payroll/Employment Tax	Employees employed by a hiring entity with 500+ employees; Employed health care worker	Employees meeting certain qualifications who are advised by a health care provider to self-quarantine or isolate due to COVID-19 will be entitled to supplemental paid leave. An employee will receive 80 hours of sick time if he or she is considered "full time". Part-time employees will receive the two number of average hours for two weeks.	Automatic	Varies		AB 1867
California	Payroll/Employment Tax	Employers	Employer accounts will not be charged for COVID-19 UI benefits.	Automatic	Duration of the COVID-19 emergency		A103, 2020
California	Payroll/Employment Tax	All taxpayers	On May 7, 2020, the US Treasury Department has approved the State's application for federal unemployment insurance Title XII advances. California has received an advance of \$1,428,000,000.	N/A	N/A		Title XII Advance Activities Schedule
California	Unclaimed Property	All taxpayers	"Due to the coronavirus (COVID-19), the California State Controller has postponed (1) the unclaimed property reporting deadlines for life insurance holders and (2) the due date for holders to submit their Remit Reports and Remittances for properties reported on their 2019 Notice Reports. Regarding (1), the final filing date for life insurance corporations to submit their Holder Notice Reports is postponed from April 30, 2020 to June 30, 2020, and the 2020 Holder Remit Reports and Remittances for life insurance corporations will be due February 1 - 15, 2021. Holders or agents of holders who have the ability to submit their Notice Reports by the original April 30, 2020 due date may proceed. Regarding (2), the June 1 - 15 period for holders to submit their reports and remittances for properties reported on 2019 Notice Reports is extended from June 1, 2020, to August 15, 2020. Holders or agents of holders who are able to submit their Remit Reports and remittances during the original reporting period are encouraged to do so."	Automatic	8/15/2020		Notice to Holders
California	Loan/Grant/Non-Tax Item	Small businesses	California enacts a \$1,000 hiring credit for net increase in qualified employees up to \$100,000 if certain conditions are met.	By request	Varies		SB 1447 (9/9/20)
California	Loan/Grant/Non-Tax Item	Film Credit taxpayers	Taxpayers receiving a film tax credit can apply for a "Force Majeure" in order to stop the clock on timeline requirements to receive the credit.	By Request	The duration of the COVID-19 emergency		Production Alert (3/27/20)
California	Loan/Grant/Non-Tax Item	Homeowners	90 day grace period for mortgage payments without an impact on credit.	By Request	90 days		Governor Newsom Announcement (3/25/20)
California	Loan/Grant/Non-Tax Item	Individuals and business entities	60 day moratorium on evictions and foreclosures	Automatic	60 days		Governor Newsom Announcement (3/25/20)
California	Loan/Grant/Non-Tax Item	Small businesses	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.	By Request	Up to 7 years		Small Business Disaster Relief Loan Guarantee Program

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
California	Loan/Grant/Non-Tax Item	Students and Veterans	<p>Due to the current COVID 19 State of Emergency, FTB will process individual status letter requests prior to the postponed 2019 tax return due date of July 15th.</p> <p>An Individual Status Letter (FTB 4148), does the following:</p> <p>Helps you get student loans or Veterans Affairs (VA) financing</p> <p>Shows lenders and third parties, such as employers, that you have no outstanding California income tax obligations</p> <p>You can receive a letter for:</p> <p>Yourself</p> <p>A minor child under age 18 (birth certificate required)</p> <p>An individual over age 18 (a signed statement authorizing Franchise Tax Board (FTB) to release information on their behalf is required)</p>	By Request	Prior to July 15th, 2020		COVID-19 FAQs
California	Loan/Grant/Non-Tax Item	Small businesses	Businesses with 1-750 employees that have been negatively impacted by COVID-19 and eligible non-profits are able to apply for a low interest loan up to 7 years.	By Request	The duration of the COVID-19 emergency		Small Business Disaster Relief Loan Guarantee Program
California - Burlingame	Loan/Grant/Non-Tax Item	Small businesses/Low-income individuals	Burlingame City Council has passed two initiatives: 1) a \$500,000 small business grant program and 2) a \$250 gift card for low-income residents to spend on local businesses	By Request	The duration of the COVID-19 emergency	Burlingame businesses adjust (5/1/20)	City Council 4/20
California - Culver City	Business Activity Taxes and Fees	Individuals and businesses	<p>Culver City placed a moratorium on residential evictions resulting from a tenant's inability to pay rent due to the COVID-19 emergency. Tenants will have 6 months to repay missed payments.</p> <p>The deadline for business tax submission is extended to June 1, 2020.</p> <p>Outdoor dining and valet parking license fees are waived until April 19, 2020.</p>	Automatic	4/19/20 or 6/1/2020		City Order (3/20/20)
California - Kern County	Property Tax	All taxpayers	The April 10, 2020 property tax deadline is being extended to May 4, 2020.	Automatic	5/4/2020		Kern County Alert
California - Los Angeles	Payroll/Employment Tax	Employers	<p>Mayor Garcetti issued a public order requiring employers to give employees supplemental paid leave if they are unable to telework as a result of COVID-19. An Employee who has been employed with the same Employer from February 3, 2020 through March 4, 2020, is entitled to supplemental paid sick leave, if an Employee is unable to work or telework, as follows:</p> <p>-An Employee who works at least 40 hours per week or is classified as a full-time Employee by the Employer shall receive 80 hours of supplemental paid sick leave. Supplemental paid sick leave shall be calculated based on an Employee's average two week pay over the period of February 3, 2020 through March 4, 2020.</p> <p>-An Employee who works less than 40 hours per week and is not classified as a full-time Employee by the Employer shall receive supplemental paid sick leave in an amount no greater than the Employee's average two week pay over the period of February 3, 2020 through March 4, 2020.</p>	Automatic	Two Weeks after the duration of the COVID-19 emergency		Public Order (4/7/20)
California - Los Angeles	Loan/Grant/Non-Tax Item	Employers	Employers are required to provide paid leave to workers if they are unable to work or telework and meet certain requirements. This applies to businesses with 500 or more employees in Los Angeles or 2,000 employees in the US.	Automatic	The duration of the COVID-19 emergency		Public Order (4/7/20)
California - Los Angeles	Loan/Grant/Non-Tax Item	Small businesses	Microloans are available for Los Angeles businesses from \$5,000 to \$20,000 for businesses impacted by the COVID-19 emergency.	By Request	Up to 5 years		Los Angeles City Small Business Emergency Microloan Program (3/24/20)
California - Los Angeles	Loan/Grant/Non-Tax Item	Individual and commercial renters	Mayor Garcetti has placed a moratorium on evictions for residents and businesses due to circumstances related to the COVID-19 emergency until March 31, 2020.	Automatic	3/31/2020	Additional information can be found at the following link	Public Order (3/15/20)
California - Oakland	Business Activity Taxes and Fees	Small businesses	The Department will waive late payment penalties for small businesses resulting from failure to file taxes due March 1, 2020. To receive the waiver, contact the City Finance Department.	By Request	The duration of the COVID-19 emergency		City of Oakland (3/25/20)
California - Sacramento	Loan/Grant/Non-Tax Item	Individual and commercial renters	Moratorium on evictions for residential and commercial tenants.	Automatic	The duration of the COVID-19 emergency	Information on commercial tenants	City Council Report (3/17/20)
California - San Diego	Loan/Grant/Non-Tax Item	Renters and small businesses	<p>Moratorium on evictions for residential and commercial tenants until May 31;</p> <p>Small business loans from \$10,000 to \$20,000 available to small businesses affected by the COVID-19 pandemic.</p>	Automatic; by Request	5/31/20; Various		News Release (3/25/20)
California - San Francisco	Business Activity Taxes and Fees	Small businesses (2019 SF gross receipts of \$10,000,000 or less)	Quarterly estimated tax payments of the Gross Receipts Tax, Payroll Expense Tax, Commercial Rents Tax and Homelessness Gross Receipts Tax that would otherwise be due on April 30, 2020, are waived for taxpayers or combined groups that had combined San Francisco gross receipts in calendar year 2019 of \$10,000,000 or less. These quarterly estimated tax liabilities must instead be paid along with annual tax payments for tax year 2020, which will generally be due by March 1, 2021. These bills are typically mailed in late March, but businesses with 2019 gross receipts of \$10,000,000 or less will receive a letter instead of a bill.	Automatic	3/1/2021		COVID-19 Response - Deferral of Business Taxes and License Fees
California - San Francisco	Business Activity Taxes and Fees	All taxpayers	The Office of the Treasurer & Tax Collector collects annual license fees on behalf of the Department of Public Health, Fire Department, Police Department, Entertainment Commission and the Office of Cannabis. The due date for license fees otherwise due on March 31, 2020, is extended to June 30, 2020. As of the date of this deferral, the license bills had already been mailed. For businesses that have already received them, the Office of the Treasurer & Tax Collector will be following up with an email and letter confirming the due date change by the end of March, 2020. The bills will not be reissued.	Automatic	6/30/2020		COVID-19 Response - Deferral of Business Taxes and License Fees

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
California - San Francisco	Business Activity Taxes and Fees	All taxpayers	If taxpayer's deadline to file a refund claim with the City would expire between March 17, 2020 and May 18, 2020, the deadline is extended 90 days. Three-year assessment statute of limitation is also extended 90 days if the deadline would expire between March 17, 2020 and June 30, 2020.	Automatic	90 days	This will not cover timely 2018 overpayments due February 2019.	Supplemental Declaration (3/27/30)
California - San Francisco	Business Activity Taxes and Fees	All taxpayers	The City will extend the 2020 Business Registration Fee deadline by four months to September 30, 2020. At the end of April, Business Registration Renewal instructions are mailed to businesses to renew their registration to maintain their ability to do business in San Francisco for the upcoming fiscal year. This year, the registration renewal fee is now due by September 30, 2020 instead of by May 31, 2020. Additionally, the City will provide tax relief for businesses by further delaying the City's collection of the unified license fees until September 30, 2020.	Automatic	9/30/2020		News Releases (4/21/2020)
California - San Francisco	Property Tax	All taxpayers	Legislation passed by the San Francisco Board of Supervisors reopens the Treasurer's Office in City Hall for regular business hours on May 15, 2020. This resolution sets the property tax deadline to May 15, 2020 the Office of the Treasurer & Tax Collector expects our offices will temporarily reopen for in-person CASH ONLY property tax payments on the following dates: May 13 and 14 (9:00 AM-4:00 PM) May 15 (9:00 AM-5:00 PM)	Automatic	5/15/2020		Property Tax Deadline Frequently Asked Questions
California - San Francisco	Property Tax	Business Personal Property Taxpayers	Filing deadlines for the business personal property returns and payments are extended to June 1, 2020 from May 7, 2020.	Automatic	6/1/2020		Press Release (5/4/20)
California - San Francisco	Payroll/Employment Tax	Employers	An employer is no longer required to submit the 2019 Annual Reporting Form for the Health Care Security Ordinance and the Fair Chance Ordinance.	Automatic	N/A		Health Care Security Ordinance
California - San Francisco	Payroll/Employment Tax	All taxpayers	The filing deadline for Gross receipts and payroll tax has been extended to April 30th 2021	Automatic	April 30th 2021		https://sftreasurer.org/business-account-update
California - San Francisco	Payroll/Employment Tax	All taxpayers	San Francisco will require public health emergency leave for some employees during the novel coronavirus (COVID-19) pandemic. The federal Families First Coronavirus Response Act provides sick leave to employees who are unable to work or telework due to the pandemic, but that law exempts employers with at least 500 workers. The San Francisco ordinance expands the law to cover those larger companies. Those who were full-time workers as of Feb. 25, 2020, will receive 80 hours of paid public health leave, and part-timers will receive the average number of hours he or she works over a two-week period. For more details, contact us with questions.	Automatic	6/17/2020		File No. 200355
California - San Francisco	Payroll/Employment Tax	All taxpayers	As a result of the COVID-19 (coronavirus) pandemic, San Francisco Mayor London N. Breed and Treasurer José Cisneros announced that the city will support entertainment and nightlife venues by waiving \$2.5 million in additional fees and taxes. Businesses with gross receipts of less than \$20 million (1) will have their regulatory license fees and business registration fees waived for two years and (2) will have their payroll expense taxes waived for 2020. This is a fee waiver, not a deferral, so businesses will not have to pay back these fees at a later date. However, businesses must continue to file all business tax returns.	Automatic	12/30/2020		News Release: Fee and Tax
California - San Francisco	Payroll/Employment Tax	All taxpayers	The Mayor announced a new plan to provide immediate financial relief for small businesses struggling as a result of COVID-19. The \$62 million plan will provide a combination of grants and very low to zero-interest loans, which will complement and expand existing local, state, and federal initiatives.	By Request	N/A		https://sfmayor.org/article
California - San Francisco	Payroll/Employment Tax	All taxpayers	Reopening SF city and county employers with 100 or more employees who lay off 10+ workers within a 30-day period in SF are required to extend an offer of rehire eligible employees laid off or furloughed since 2/25/20.	Automatic	9/2/2020		Emergency Ordinance
California - San Francisco	Loan/Grant/Non-Tax Item	SF Employers	SF employers can be reimbursed for paying their employees extra sick time.	By Request	N/A		Get Reimbursed for paying your SF staff for extra sick time
California - San Francisco	Loan/Grant/Non-Tax Item	SF residents and businesses	Water and power shut offs will be suspended for 60 days. Penalties and interest on delinquent payments are also waived.	Automatic	60 days		San Francisco to Suspend Power and Water Shutoffs, Waive Penalties and Interest for Delinquent Payments (3/14/20)
California - San Francisco	Loan/Grant/Non-Tax Item	Small businesses	Small businesses in San Francisco can apply for grants of up to \$10,000 for those affected by COVID-19.	By Request			COVID-19 Small Business Resiliency Fund
California - San Jose	Payroll/Employment Tax	Employees	Employees who work at least two hours in San Jose must be provided paid sick leave. A part-time employee is entitled to sick leave hours equal to the number of hours worked on average over a two-week period	Automatic	12/31/2020	Covered employees are employees who perform "essential work" as defined by the Santa Clara County Public Health Order issued on March 16, 2020, and worked at least two hours within the geographic boundaries of San Jose. Employees who work from home are exempted.	Urgency Ordinance No. 30390

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
California - San Jose	Loan/Grant/Non-Tax Item	Individual renters	Moratorium on evictions for residential tenants through April 17, 2020, for those impacted by COVID-19.	Automatic	4/17/2020		Eviction Moratorium in San Jose
California - San Mateo	Property Tax	All taxpayers	Second installment 2019-2020 property taxes are extended to May 4, 2020.	Automatic	5/4/2020		Important Announcement
California - San Mateo	Loan/Grant/Non-Tax Item	Individual and commercial renters	Moratorium on evictions for residential and commercial tenants for those affected by COVID-19.	Automatic	The duration of the COVID-19 emergency		San Mateo's Emergency Actions (3/25/20)
California - Santa Clara County	Property Tax	All taxpayers	The County of Santa Clara is waiving the 10% penalty and \$20 cost associated with the second installments of property taxes which were due on April 10, 2020. Taxpayers are not required to submit a Penalty Cancellation Form to cancel the 10% penalty and \$20 cost on your property taxes' second installment due April 10, 2020.	Automatic	4/10/2020		Request a Cancellation of Penalty
Colorado	Income Tax	All taxpayers	New law creates a Colorado income tax subtraction for some taxpayers with certain federal income tax deductions under the federal CARES Act	Automatic	N/A		
Colorado	Income Tax	All taxpayers	<p>Governor Polis extended the income tax payment deadline for all Colorado taxpayers by 90 days until July 15, 2020. Penalties and interest from the due date of the payment until July 15, 2020, are waived. The extension applies to any income tax payment, regardless of amount. All income tax returns that were required to be filed by April 15, 2020, are granted an automatic six-month extension, and are due on or before October 15, 2020.</p> <p>In addition, the deadline for estimated payments has also been extended for the 2020 tax year. The penalties for estimated payments are also waived until July 15, 2020. However, this extension and waivers do not apply to payments due pursuant to a notice of deficiency, final determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay.</p>	Automatic	7/15/2020	Small business loans up to \$2M are also available as part of the Small Business Administration's Economic Injury Disaster Loan program.	Department COVID-19 Updates (3/23/20)
Colorado	Income Tax	All taxpayers	All individual and business taxpayers whose income tax payments are due between April 15, 2020 and July 15, 2020 are allowed to make their payment by July 15, 2020. Also, emergency rule Colo. Code Regs. § 39-22-608-2, implements an extension for original returns otherwise due on or after April 15, 2020 but before July 15, 2020, to be filed by July 15, 2020.	Automatic	7/15/2020		2019 Income Tax Deadline Extension
Colorado	Income Tax	All taxpayers	The CO Taxation Division Return Due Date Schedule was updated to indicate that no emergency provisions were in place as of 8/24/20.	Automatic	N/A		Return Due Date Matrix
Colorado	Sales/Use Tax	All taxpayers	In response to the ongoing coronavirus (COVID-19) emergency, the Colorado Department of Revenue (CDOR) has posted on its website tax deduction instructions for qualifying restaurants, bars, and other eating establishments, including mobile service food retailers, to properly claim the special deduction enacted by L. 2020, H1004 (1st Extra. Sess.), effective 12/07/2020 (as previously reported in State Tax Update, 12/09/2020). The temporary deduction is allowed from state net taxable sales for certain qualifying Colorado retailers in the alcoholic beverages drinking places industry, restaurant and other eating places industry, and the mobile food services industry. Such retailers may retain the resulting sales tax collected as assistance for lost revenue due to capacity restrictions and public health orders that required or recommended potential patrons to stay at home.	Automatic	N/A		Website post: COVID-19 Relief for Bars, Restaurants, and Mobile Food Retailers, Colo. Dept. Rev., 11/08/2020
Colorado	Sales/Use Tax	All taxpayers	Retailers are able to extend their sales tax return filing and remittance due on April 20, 2020 to May 20, 2020. However, a retailer that does not file the return and remit full payment on or before April 20, 2020 will not be able to retain their vendor/service fee.	Automatic	5/20/2020	This does not apply to the locally administered home-rule jurisdictions.	Sales Tax Deadline Extension

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Colorado	Income Tax	All taxpayers	Colorado adopts the current IRC but decouples from certain provisions of the CARES Act. It follows the elimination of the 80% NOL limitation under the CARES Act but does not adopt any of the carry-back provisions. It requires taxpayers who claim an NOL under IRC 172(a) to add back the portion related to Section 2303 of the CARES Act. Taxpayers must addback deduction under Section 2304 of the CARES Act for taxpayers who claim an excess loss deduction under IRC 461(l) and any excess deduction permitted by Sec 2306 of the CARES Act over the threshold set by TCJA for IRC 163(j). Colorado does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds. It also made some changes for individuals regarding addbacks and an increase to the EITC.	Automatic	N/A	Tax Fairness Act	Colo. Rev. Stat. § 39-22-103(5.3)
Colorado	Indirect Tax	Oil, Gas, Nonrenewable natural resource mining individuals and businesses	<p>The filing deadline for certain severance tax returns and declarations has been extended 30 days, to May 15, 2020. The extension applies to annual severance tax returns for tax years ending December 31, 2019. The deadline for paying the tax due without penalty and interest is now May 15, 2020. Taxpayers may continue to take advantage of the automatic 6-month filing extension and delay filing their returns until October 15, 2020 without penalty if the tax is paid by May 15.</p> <p>The deadline for making estimated payments otherwise due April 15, 2020 has also been extended to May 15, 2020. Quarterly declaration forms reporting on the severance tax of all molybdenum ore in Colorado for the first quarter of 2020 are now due on or before May 15, 2020, as well.</p> <p>Oil and gas withholding payments are not impacted by this extension. April withholding payments for oil and gas will be due on or before April 15, 2020.</p>	Automatic	5/15/2020		Severance Tax Deadline Extension
Colorado	Indirect Tax	Public Utilities	The Public Utility Administration Fee Form DR 0525 must be filed on or before May 15, 2020 however payment can be made electronically through June 1, 2020 without penalty.	Automatic	6/1/2020		Taxation Division Due Date Matrix
Colorado	Property Tax	Certain taxpayers	<p>Filing deadlines are extended to dates ranging from August - December for 1) taxable business personal property; 2) taxable natural resource property; and 3) taxable oil and gas property.</p> <p>Additionally, 2020 statutory deadlines for the to the property valuation schedule for such taxable property are also extended to accommodate the filing deadline extension.</p>	Automatic	6/15/2020	RULES REGARDING SUPERVISION OF THE ADMINISTRATION OF PROPERTY TAX LAWS	Emergency Rule 3
Colorado	Payroll/Employment Tax	Employers	The state expands sick leave coverage: (1) to include retail establishments, real estate sales and leasing, offices and office work, elective health services, and various listed personal care services (beauty, spa, and others), (2) from four days' full pay to two weeks (up to 80 hours) at ¾ pay, (3) to include either flu-like or other respiratory illness symptoms, and (4) to include quarantine or isolation instructions from either a health care provider or an authorized government official.	Automatic	30 days or longer if the state of emergency declared by Governor Polis continues.		Colorado Health. Emergency Leave with Pay
Colorado	Payroll/Employment Tax	Employers	Colorado increases the SUI taxable wage base and provides other benefit changes in order to combat the COVID-19 impact	Automatic	N/A		SB20-207



Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Colorado	Payroll/Employment Tax	Employers	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	Automatic	Varies		Labor & Employment COVID-19 FAQs
Colorado	Payroll/Employment Tax	Employer/Employees	Wage garnishment suspensions may be permitted by request if employee is facing financial hardship due to COVID-19.	By Request	2/1/2021		SB20-211
Colorado	Payroll/Employment Tax	Employers	Employers of more than 16 employees are to provide sick paid leave to all employees effective January 1, 2021. Through December 31, 2020, Colorado requires all employers, regardless of size, to provide up to two weeks paid sick leave to employees for COVID-19 related reasons.	Automatic	N/A	Info #6A	SB20-205
Colorado	Payroll/Employment Tax	Employers	Out of state workers performing disaster relief work in the state are exempt from Colorado taxation and Colorado income tax should not be withheld. The exemption doesn't apply to CO resident employees.	Automatic	Duration of the COVID-19 emergency		Nonresident Disaster Relief Worker Exemption/Subtraction
Colorado	Loan/Grant/Non-Tax Item	Insurance Companies	Colorado has a small business recovery loan program for insurance companies authorized to do business in CO that incur premium tax liability to assist in recovery from the COVID-19 pandemic.	By Request	Duration of the COVID-19 emergency		H.B. 1413 (6/24/20)

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Colorado - Denver	Indirect Tax	All taxpayers	The Denver Department of Finance is waiving the 15% late payment penalty for February and March occupational privilege taxes due March 20, 2020, and April 20, 2020. The penalty waiver applies to returns filed and payments made within 30 days of the due date.	Automatic	30 days		Denver Department of Finance
Colorado - Denver	Sales/Use Tax	All taxpayers	The Denver Department of Finance is waiving the 15% late payment penalty for February and March sales and use taxes due March 20, 2020, and April 20, 2020. The penalty waiver applies to returns filed and payments made within 30 days of the due date.	Automatic	30 days		Denver Department of Finance
Colorado - Vail	Sales/Use Tax	All taxpayers	To provide immediate relief to our business community, we are deferring Town of Vail sales tax payments for a period of time.	Automatic	Duration of the COVID-19 emergency		Town of Vail-A Message from the Mayor
Colorado - Arapahoe County	Property Tax	All taxpayers	Interest will be waived on first half tax payments made by April 30, 2020 for those original due March 2, 2020. The second half payment will be due by June 15.	Automatic	4/30/2020		COVID-19 Updates
Colorado - Denver	Loan/Grant/Non-Tax Item	Small businesses	Provides loans from \$5,000-\$50,000 for small businesses and up to \$7,500 in cash grants.	By Request			Denver Department of Finance
Connecticut	Payroll/Employment Tax	Employers/Employees	Connecticut agrees with federal provision, a 501(c) can receive up to 50 percent credit for reimbursing employees	By Request	N/A		Conneticut FAQ
Connecticut	Income Tax	Pass-through, C Corps and entities filing an unrelated business income tax return	<p>To provide relief to Connecticut taxpayers during the COVID-19 outbreak, the Connecticut Department of Revenue Services (DRS) is extending the filing and payment deadlines of certain returns (corporation business tax, pass-through entity tax, unrelated business income tax and estate tax) until July 15, 2020. These extensions align Connecticut tax filing and payment dates with filing and payment extensions recently announced by the Internal Revenue Service (IRS).</p> <p>Corporation business tax returns and payments (Form CT-1120, CT-1120CU) due between March 15, 2020, and July 15, 2020 are due July 15, 2020. Any estimated payments of corporation business tax due between March 15, 2020, and July 15, 2020 are now due July 15, 2020</p> <p>Pass-through entity tax returns (Form CT-1065/1120SI) and payments due between March 15, 2020 and July 15, 2020 are now due July 15, 2020. Any estimated payments of pass-through entity tax due between March 15, 2020, and July 15, 2020 are now due July 15, 2020.</p> <p>Unrelated business income tax returns and payments (Form 990T) due between March 15, 2020, and July 15, 2020 are due July 15, 2020.</p> <p>Any estimated payments of unrelated business income tax due between March 15, 2020, and July 15, 2020 are now due July 15, 2020.</p>	Automatic	7/15/2020		DRS Extends Filing, Payment Deadlines for Certain State Tax Returns (4/14/20)
Connecticut	Income Tax	Individuals	VITA program provides free help to file tax returns and receive coronavirus credits and benefits. It is available to residents making up to \$56,000 in income.	By Request	Duration of the COVID-19 emergency		Press Release (6/22/20)
Connecticut	Income Tax	All taxpayer	Connecticut adopts the IRC in effect on the last day of the income year. It does not adopt the NOL provisions of the CARES Act and decouples from the limitation under IRC Sec. 163(j). Connecticut does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A	OCG-10	Conn. Gen. Stat. § 12-213(a)(23)
Connecticut	Income Tax	All taxpayers	Connecticut has issued guidance regarding depreciation of Qualified Improvement Property for taxpayers.	Automatic	N/A		OCG-11
Connecticut	Income Tax	All taxpayer	In order to allow anyone who has been affected by COVID-19 a meaningful opportunity to protest a notice of assessment or proposed disallowance of a claim for refund to DRS' Appellate Division, the Commissioner hereby extends the due date of any protest of a notice of assessment or proposed disallowance of a claim for refund by ninety (90) days. This extension of time to file is 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.	Automatic	90 days		AN 2020(7)
Connecticut	Income Tax	Individuals	The Department of Revenue Services is extending the deadline for filing and payment of personal income tax returns for 90 days to July 15, 2020. This also applies to first and second quarter estimated payments for 2020.	Automatic	7/15/2020		Department Notice (3/23/20)

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Connecticut	Income Tax	Trusts and Estates	<p>To provide relief to Connecticut taxpayers during the COVID-19 outbreak, the Connecticut Department of Revenue Services (DRS) is extending the filing and payment deadlines of estate tax) until July 15, 2020. These extensions align Connecticut tax filing and payment dates with filing and payment extensions recently announced by the Internal Revenue Service (IRS).</p> <p>Estate tax returns (Form CT-706/709) and payments due between April 1, 2020, and July 15, 2020 are now due July 15, 2020. Gift tax returns due between April 1, 2020, and July 15, 2020 are due July 15, 2020. Trust and estate tax returns (Form CT-1041) and payments due between April 1, 2020, and July 15, 2020 are extended until July 15, 2020. Any fiduciary estimated payments due between April 1, 2020, and July 15, 2020 are also extended until July 15, 2020.</p>	Automatic	7/15/2020		DRS Extends Filing, Payment Deadlines for Certain State Tax Returns (4/14/20)
Connecticut	Sales/Use Tax	Small businesses	<p>Taxpayers with \$150,000 or less in annual Sales Tax liability have an automatic extension to file and pay.</p> <p>-Monthly filers - reports due March 31, 2020 and April 30, 2020 are extended to May 31, 2020</p> <p>-Quarterly filers - reports due April 30, 2020 are extended to May 31, 2020.</p>	Automatic	5/31/2020		Press Release (3/30/20)
Connecticut	Indirect Tax	All taxpayers	Tax deferral and interest-rate reduction programs offered to taxpayers on behalf of municipalities shall apply even if the tax collector is a quasi-municipal corporation	Automatic	The duration of the COVID-19 emergency		Executive Order 7w
Connecticut	Indirect Tax	Small businesses	<p>Taxpayers with \$150,000 or less in annual Room and Occupancy Tax liability have an automatic extension to file and pay.</p> <p>-Monthly filers - reports due March 31, 2020 and April 30, 2020 are extended to May 31, 2020</p> <p>-Quarterly filers - reports due April 30, 2020 are extended to May 31, 2020.</p>	Automatic	5/31/2020		Press Release (3/30/20)
Connecticut	Property Tax	All taxpayers	The deadline to file an income and expense statement is extended to August 15, 2020.	Automatic	8/15/2020		Press Release (4/1/20)
Connecticut	Property Tax	All taxpayers	<p>Governor Ned Lamont issued an executive order 7S. that states that every municipality must adopt either one or both of: a deferment program and/or a low interest rate program and must notify the Office of Policy and Management by April 25, 2020 stating what program it is choosing. The deferment program must offer to eligible taxpayers, businesses, nonprofits, and residents a deferment of 90 days for any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric rates, charges or assessments from the time due and payable. Eligible taxpayers, businesses, nonprofits, and residents are those that attest to or document significant economic impact by Covid-19, and/or those that document they are providing relief to those significantly affected by the Covid-19 pandemic.</p> <p>Executive 7W extends Covid-19 municipal tax deferral and interest rate reduction programs established under Executive Order 7S to taxes collected by municipalities for all other quasi-municipal corporations.</p>	Automatic	Varies	Executive Order NO. 7W	Executive Order NO. 7S
Connecticut	Payroll/Employment Tax	Employers/Employees	There is no liability to employers based on COVID-19 related unemployment claims. Additionally the Department announced that the requirement that workers applying for new UI benefits directly impacted by the COVID-19 pandemic be actively searching for work is suspended.	Automatic	Duration of the COVID-19 emergency		FAQs about COVID-19 for workers and employers
Connecticut	Payroll/Employment Tax	Employers/Employees	The Connecticut Department of Revenue Services (DRS) has launched a new assistance program specifically designed to help taxpayers subject to current DRS collections matters who have been impacted by the COVID-19 pandemic. The DRS Priority One Taxpayer Assistance Program (Priority One) is available to business and individual taxpayers who may be unable to meet their current collections obligations due to the COVID-19 pandemic. Any taxpayer who is the subject of a payment plan, bank warrant, wage execution, or other levy by DRS and needs relief or assistance because of the impact of COVID-19, can contact DRS directly to speak to a tax professional.	Varies	Duration of the COVID-19 emergency	<p>DRS has established the following hotline and email dedicated to Priority One questions: DRS Priority One Hotline: 860-541-7650 (Monday to Friday, 8:30 a.m. – 4:30 p.m.; to speak to a DRS representative, or to leave a voicemail) Taxpayers may also contact DRS via the email at the following address: DRS Priority One Email: DRSPriorityOne_CollectionsAssist@po.state.ct.us</p>	DRS Announces Priority One Taxpayer Assistance Program
Connecticut	Payroll/Employment Tax	All taxpayers	On May 7, 2020, the US Treasury Department has approved the State's application for federal unemployment insurance Title XII advances.	N/A	N/A		Title XII Advance Activities Schedule

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Connecticut	Loan/Grant/Non-Tax Item	Municipalities and Counties	The application to submit locally approved Neighborhood Assistance Act project proposals is extended to July 31, 2020	By Request	7/31/2020		Press Release
Connecticut	Loan/Grant/Non-Tax Item	Attorneys	The collection of the 2020 client security fund fee has been suspended until further notice for members of the Connecticut Bar. Attorneys will be notified once suspension of the rule has been lifted and a new due date for the 2020 fee has been established. Attorneys should not send payment of the 2020 security fund fee until notified to do so.	Automatic	Until further notice		Latest News, Notice and Updates
District of Columbia	Income Tax	Individuals, entities filing fiduciary Returns, pass-throughs and corporations	Deadline to file and pay 2019 returns has been extended to July 15, 2020 for the following: -Individuals and fiduciary income tax returns (D-40, D-41, D-40B) -Partnerships (D-65) -Franchise Tax Returns (D-20 and D-30) and includes combined filers.	Automatic	7/15/2020	Estimated payment deadlines remain unchanged. Due dates have not changed for fiscal year filers with due dates in May and June.	OTR Notice 2020-03
District of Columbia	Income Tax	Businesses	The Office of Tax and Revenue stated that it will not assert nexus for corporation franchise or business franchise tax, based on the sole presence of employees working temporarily from home within the District during the COVID-19 pandemic.	Automatic	The duration of the COVID-19 emergency		OTR Tax Notice 2020-05
District of Columbia	Income Tax	All taxpayers	District of Columbia adopts the current IRC and follows the 50% ATI threshold under the CARES Act for 163(j). It also follows the elimination of the 80% limitation under the CARES Act but does not allow any carryback provisions. DC does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A	Act 23-40 (effective 8/19/2020)	D.C. Code Ann. § 47-1801.04(28)
District of Columbia	Income Tax	Businesses	Corporations, unincorporated busiessses, and financial institutions are allowed an 80% deduction for apportioned DC loss carryovers to be deducted from net income after apportionment for tax years beginning after December 31, 2017.	Automatic	5/22/2021		Coronavirus Support Temporary Amendment Act of 2020
District of Columbia	Sales/Use Tax	All vendors filing monthly or quarterly returns	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, as follows: - <i>Monthly Filers</i> - Eligible vendors who are required to file sales tax returns on a monthly basis must file an FR-800M as usual through mytax.dc.gov. on or before March 20, 2020, for the period ending February 29, 2020, and on or before April 20, 2020, for the period ending March 31, 2020. - <i>Quarterly Filers</i> - Eligible vendors who are required to file sales tax returns on a quarterly basis must file an FR-800Q as usual through mytax.dc.gov on or before April 20, 2020, for the period ending March 31, 2020. All eligible vendors must pay in full all sales and use taxes due for periods ending on February 29, 2020, and March 31, 2020, on or before July 20, 2020. Failure to pay in full by July 20, 2020, will result in interest and penalties accruing from your original payment due dates. Additional abatements may be granted on a case-by-case basis.	Automatic	7/2020 - For payment only	Returns are still required. Relief does not apply to hotels and motels permitted to defer real property taxes. Any hotel or motel vendor registered with OTR with the NAICS code 72111, 721110, 72112 or 721120 is ineligible for this relief. See mytax.dc.gov for more details on hotel and motel property tax deferral.	OTR Tax Notice 2020-02 (3/20/20)
District of Columbia	Indirect Tax	Persons that have income of \$5,000,000 or more in annual District gross receipts and either are subject to filing franchise tax returns (whether Corporate or Unincorporated) or are employers required to make unemployment insurance contributions.	The deadline for the Ballpark Fee has been extended to June 15, 2020.	Automatic	6/15/2020		Important Tax Filing Due Dates

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
District of Columbia	Property Tax	All taxpayers	The extended deadline for the TY 2021 Real Property Income and Expense is June 1, 2020.	Automatic	6/1/2020		Important Tax Filing Due Dates
District of Columbia	Property Tax	All taxpayers	The deadline for owners who wish to appeal their assessment is now May 15. The appeal can be completed online.	Automatic	5/15/2020		Online appeal application
District of Columbia	Property Tax	Hotels and motels	Hotels and motels can defer payment for their first half year 2020 installment to June 30, 2020, if the payment brings the liability current.	Automatic	6/30/2020		OTR Tax Notice 2020-01 (3/18/20)
District of Columbia	Payroll/Employment Tax	Employers	Employer accounts will not be charged with the unemployment insurance benefits that workers affected by COVID-19 will collect.	Automatic	The duration of the COVID-19 emergency		D.C. Act 23-247 (3/17/20)
District of Columbia	Payroll/Employment Tax	Employers	Penalties may be waived by request for late filing of unemployment insurance tax returns, paying taxes or responding to requests for information.	By Request	The duration of the COVID-19 emergency		Coronavirus (COVID-19) FAQ For Employers
Delaware	Income Tax	Corporations, individuals and entities filing fiduciary income tax returns	-Corporate Income Tax returns extended to July 15, 2020, for filing and payment. Estimated payments due April 15 are extended to July 15, 2020 -Personal income tax returns extended to July 15, 2020, for filing and payment. Estimated payments due April 30 are extended to July 15, 2020 -Fiduciary returns due April 30, 2020, are extended to July 15, 2020.	Automatic	7/15/2020	Second quarter estimated personal income tax payments are due June 15, 2020.	Memorandum 2020-1
Delaware	Income Tax	Individuals	The Division of Revenue provided a list of questions pertaining Delaware Personal Income Tax filing for the 2019 Tax Year (2020 Filing Season). Some of the questions including: Q: When are my Delaware Personal Income taxes due? A: In response to COVID-19, Delaware Personal Income taxes are now due on July 15th for the 2019 Tax Year. Q: Can I file an extension and if so, how? A: Yes, you can file a Delaware Extension using form 200EX. It is due on or before July 15th for the 2019 tax year. You may file it by mailing in the form or filing on our website. Please note that it is ONLY an extension of time to file, not pay. Q: What is the status of my refund? A: With your SS# and your anticipated refund amount, you can inquire on the status of your refund by clicking here. Q: When will I receive my refund? A: Please allow 10-12 weeks for processing.	Automatic	Varies		FAQ - PERSONAL INCOME TAX FILING TY19
Delaware	Income Tax	All taxpayers	Delaware adopts the current IRC and follows the 50% ATI threshold under the CARES Act for IRC Sec. 163(j). It also follows the elimination of the 80% NOL limitation under the CARES Act. It allows a 5 year carryback but limits it to \$30,000. It does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A		Del. Code Ann. 30 § 1901(10)
Delaware	Payroll/Employment Tax	Employers	Contributory employers will not be charged for COVID-19 UI benefits retroactive to March 16, 2020 through the end of the state's emergency order.	Automatic	Duration of the COVID-19 emergency		Emergency Order
Delaware	Property Tax	Senior School Property Tax Credit	The Senior School Property Tax Credit application deadline is extended to June 1, 2020 from April 30, 2020	Automatic	6/1/2020		Fourteenth Modification of the Declaration of a State of Emergency for The State of Delaware Due to a Public Health Threat
Florida	Income Tax	Corporations	For taxpayers with FY 12/31/2019, returns are extended to August 3, 2020 and payments are extended to June 1, 2020. Extensions are also due June 1, 2020. For entities with FY 1/31/20 - returns are due August 3, 2020, payments are due June 1, 2020 and extensions are due June 1, 2020. For entities with FY 2/29/20 - returns are due August 3, 2020, payments are due July 1, 2020 and extensions are due July 1, 2020.	Automatic	Varies - starting 6/1/2020		Order of Emergency/Deviation #20-52-DOR-003
Florida	Income Tax	All taxpayers	Florida adopts the IRC in effect on January 1, 2020, therefore it will not adopt any of the tax provisions related to the CARES Act unless specifically allowed by the state. FL may treat PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A		Fla. Stat. § 220.03(1)(n)
Florida	Income Tax	All taxpayers	The florida Department of Revenue has expanded its communications for all customer service inquiries for tax. This "Hotline" will be used to answer taxpayer questions about reieff	Automatic	N/A		https://floridarevenue.com/Pages/media.aspx



Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Florida	Sales/Use Tax	Vendors remitting sales tax in Florida	For taxpayers adversely impacted by COVID-19, Florida extends the due date for sales and use taxes collected in February originally due March 20, 2020, to March 31, 2020. For taxes collected in March and due April 20, 2020, these have been extended to April 30, 2020.	Automatic	3/31/2020; 4/30/2020	"Adversely impacted" taxpayer means the business: closed in compliance with a state or local government order and had no taxable sales transactions as a result; or experience sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; or was established after March 2019; or is registered with the department to file quarterly.	Order of Emergency #20-52-DOR-002
Florida	Indirect Tax	Small businesses	Suspends the collection of the documentary stamp tax on loans made to small businesses under the CARES Act. It is effective April 3, 2020, until the expiration of Executive Order 20-52 that declared the state of emergency in Florida.	Automatic	The duration of the COVID-19 emergency		Executive Order Number 20-95
Florida	Indirect Tax	Vendors remitting indirect taxes in Florida	For taxpayers adversely impacted by COVID-19, Florida extends the due date for indirect taxes (Tourist Development Tax, New Tire Fees, Rental Car Surcharge, Prepaid Wireless E-911 Fee, Lead Acid Battery Fees, and Dry-Cleaning Gross Receipts collected in February originally due March 20, 2020, to March 31, 2020. For taxes collected in March and due April 20, 2020, these have been extended to April 30, 2020.	Automatic	3/31/2020; 4/30/2020	"Adversely impacted" taxpayer means the business: closed in compliance with a state or local government order and had no taxable sales transactions as a result; or experience sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; or was established after March 2019; or is registered with the department to file quarterly.	Order of Emergency #20-52-DOR-002
Florida	Property Tax	Individuals; various businesses	Individuals have an extension to pay property taxes from March 31, 2020, to April 15, 2020. Property tax returns filed by a railroad, railroad terminal, private car and freight line and equipment company are extended to April 15, 2020.	Automatic	4/15/2020		Order of Emergency Waiver/Deviation #20-52-DOR-001
Florida	Property Tax	All taxpayers	Florida updated its FAQs to address questions related to COVID-19	Automatic	N/A		Property Tax Oversight COVID-19 FAQ
Florida	Payroll/Employment Tax	Employers	Employers may elect to remit 1/4 of the first quarter state unemployment insurance tax liability, plus a \$5 installment plan fee, by April 30, 2020, and remit the remaining amount due in three additional installments, with no interest assessed on the deferred amount.	Automatic	4/30/2020		COVID-19 Frequently Asked Questions
Florida	Payroll/Employment Tax	Employers	Waives penalties related to an employer's unemployment insurance paid to the state.	Automatic	The duration of the COVID-19 emergency	By waiving penalties, employers will no longer have an incentive to keep employees on with reduced hours to prevent them from applying for unemployment assistance.	State of Florida Issues COVID-19 Updates (3/20/20)
Florida	Payroll/Employment Tax	Employers	Contributory employers may be relieved of unemployment benefit charges associated with COVID-19.	Automatic	The duration of the COVID-19 emergency		Department of Economic Opportunity
Florida	Loan/Grant/Non-Tax Item	Small businesses	Small businesses with 2-100 employees in Florida can apply for interest-free, short-term loans up to \$50,000.	By Request	Application runs through 5/8/20		News Releases (3/16/20)
Florida - Columbia County	Property Tax	All TPP accounts	Tangible personal property returns have been extended 45 days to May 15, 2020	Automatic	5/15/2020		Columbia County Alert
Florida - Hillsborough County	Property Tax	All TPP accounts	Tangible personal property returns have been extended to May 1, 2020	Automatic	5/1/2020		Hillsborough County Alert
Florida - Marion County	Property Tax	All TPP accounts	Tangible personal property returns have been extended 45 days to May 15, 2020	Automatic	5/15/2020		Marion County Alert
Florida - Miami-Dade County	Property Tax	All taxpayers	A 30 day extension may be granted to taxpayers who have difficulty meeting the April 1, 2020 property tax deadline. An additional 15 day extension may be available for those who have trouble meeting the extended deadline.	By Request	5/18/2020		Tangible Personal Property Request for Extension of Filing Date
Florida - Orange County	Property Tax	All TPP accounts	Tangible personal property returns have been extended 45 days to May 15, 2020	Automatic	5/15/2020		Orange County Alert
Florida - Osceola County	Property Tax	All TPP accounts	All TPP accounts have a 45 day extension to May 15, 2020 for the TPP return.	Automatic	5/15/2020		Osceola County Alert
Florida - Palm Beach County	Property Tax	All TPP accounts	Tangible personal property returns have been extended 45 days to May 15, 2020	Automatic	5/15/2020		Palm Beach County Alert
Florida - Pinellas County	Property Tax	All TPP accounts	Tangible personal property returns have been extended 45 days to May 15, 2020	Automatic	5/15/2020		Tangible Personal Property Alert
Florida - Sarasota County	Property Tax	All TPP accounts	Tangible personal property returns have been extended 45 days to May 15, 2020	Automatic	5/15/2020		Tangible Personal Property Alert
Florida - Volusia County	Property Tax	All TPP accounts	Tangible personal property returns have been extended to May 1, 2020	Automatic	5/1/2020		Volusia County Alert

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Georgia	Income Tax	Corporations, individuals and entities filing fiduciary income tax returns	<p>The Department of Revenue has extended the tax filing and payment deadline to July 15, 2020. The extension also applies to net worth tax that is included in income tax returns. Any income tax return and payment due after April 15, 2020, and before July 15, 2020, is now due on July 15, 2020. This extension adds additional corporate filers, as well as other fiscal year income tax filers. Additionally, a 30-day extension has been given to DOR to perform certain time sensitive actions if the last date for the performance of the action is on or after April 15, 2020, and before July 15, 2020. This includes actions regarding taxpayers who are under audit or examination, those who have filed a protest or appeal, or those who filed a refund claim for a previous tax year as provided in O.C.G.A. 48-2-49(e).</p> <p>2020 estimated income tax payments due April 15, 2020 and June 15, 2020, are also extended to July 15, 2020.</p> <p>.</p>	Automatic	7/15/2020	Georgia Extends Additional Tax Deadlines (4/16/20)	Coronavirus Tax Relief Information
Georgia	Income Tax	All taxpayers	Georgia adopts the IRC as of March 27, 2020 and decouples from the net operating loss and excess loss provisions in the CARES Act. It may treat PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A		H846 2020 (6/30/2020)
Georgia	Income Tax	Corporations, individuals and entities filing fiduciary income tax returns	The Department will not use someone's relocation, that is the direct result of temporary remote work requirements arising from and during the Corona Virus pandemic, as the basis for establishing Georgia nexus or for exceeding the protections provided by P.L. 86-272 for the employer of the temporarily relocated employee.	Automatic	The duration of the COVID-19 emergency		Coronavirus Tax Relief FAQs
Georgia	Business Activity Taxes and Fees	Out-of-state businesses	An out of state business who has employees performing work in the state because of the COVID-19 emergency will not be established to have nexus that would require them to register, file, remit tax or be subject to licensing requirements in the state. It includes state or local business licensing or registration requirements, employer withholding, unemployment insurance, income tax and various other fees.	Automatic	The duration of the COVID-19 emergency	This relates to nexus for various tax types. Please see statute for specifics.	O.C.G.A. Section 48-2-100(d)(1)
Georgia	Business Activity Taxes and Fees	All taxpayers	Administrative Hearings before the Georgia Office of State Administrative Hearings Judges have been cancelled from March 16, 2020 until April 13, 2020 unless extended.	Automatic	4/13/2020		Chief Justice Announces Statewide Judicial Emergency (3/14/20)
Georgia	Sales/Use Tax	All taxpayers	The Department will not use someone's relocation, that is the direct result of temporary remote work requirements arising from and during the Corona Virus pandemic, as the basis for establishing Georgia nexus or for exceeding the protections provided by P.L. 86-272 for the employer of the temporarily relocated employee.	Automatic	The duration of the COVID-19 emergency		Coronavirus Tax Relief FAQs
Georgia	Payroll/Employment Tax	Employers	Employers will not be charged with partial state unemployment insurance (UI) benefits attributable to COVID-19, provided they filed a partial UI benefit claim. Also, work search requirements have been waived from 3/15/2020 to 11/16/2020 or the date the emergency ends.	Automatic	The duration of the COVID-19 emergency		COVID-19 Employer FAQs
Georgia	Payroll/Employment Tax	Employees	Unemployment insurance benefits will still be available to workers who earn up to \$300 in wages per week without reduction. Workers will also be able collection \$600 in federal unemployment compensation. Any amount earned over \$300, is reduced from the workers benefits.	Automatic	The duration of the COVID-19 emergency		COVID-19 Employer FAQs
Georgia	Payroll/Employment Tax	Employees	Wages earned by employee who are temporarily working in Georgia because of the pandemic will not considered Georgia income, so the company is not required to withhold Georgia income tax.	Automatic	Duration of the COVID-19 emergency		COVID-19 Employer FAQs
Hawaii	Income Tax	All taxpayers	The Governor has announced an aid package to lower unemployment loan interest	Automatic	N/A		2021 State of the State Ad

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Hawaii	Income Tax	All taxpayers	The filing and payment dates for income tax returns due April 2020 to June 2020 is extended to July 20, 2020.	Automatic	7/20/2020	Filing and payment dates for all non-income taxes (Withholding, General Excise, Transient Accommodations, etc.) is unchanged. Estimated payment due dates have also not changed.	Department Notice (3/23/20)
Hawaii	Income Tax	All taxpayers	Hawaii adopts the IRC as amended through December 31, 2018, therefore it will not conform to any of the tax provisions in the CARES Act unless specifically allowed by the state. Hawaii has determined that economic impact payments and loan proceeds from PPP and EIDL programs are not subject to Hawaii tax. Payments under the PUA and FPUC programs are subject to Hawaii income tax.	Automatic	N/A	TAX INFORMATION RELEASE NO. 2020-06 (10/5/20)	Haw. Rev. Stat. § 235-2.3
Hawaii	Income Tax	All taxpayers receiving COVID-19 relief funds	COVID-19 relief programs and payments such as economic impact payments, loan proceeds from the Paycheck Protection Program, Economic Injury Disaster Loan Emergency Advances and Economic Injury Disaster Loans are not subject to Hawaii income tax	Automatic	N/A		Tax Information Release No 2020-02 (4/29/20)
Hawaii	Income Tax	All taxpayers	Hawaii's estate and generation-skipping transfer tax laws are conformed to the Internal Revenue Code of 1986 as amended as of December 31, 2019, for all decedents dying, or transfers occurring, after December 31, 2019	Automatic	N/A		SB2920
Hawaii	Sales/Use Tax	Business entities	All due dates are presently unchanged.	Automatic	N/A		Operational Status (updated March 27, 2020)
Hawaii	Indirect Tax	All taxpayers receiving COVID-19 relief funds	COVID-19 relief programs and payments such as economic impact payments, loan proceeds from the Paycheck Protection Program, Economic Injury Disaster Loan Emergency Advances and Economic Injury Disaster Loans are not subject to Hawaii excise tax. These amounts will be treated as exclusions from gross receipts and should not be reported on general excise tax returns.	Automatic	N/A		Tax Information Release No 2020-02 (revised) (5/4/20)
Hawaii	Indirect Tax	Business entities	All due dates are presently unchanged.	Automatic	N/A		Operational Status (updated March 27, 2020)
Hawaii	Payroll/Employment Tax	Employers	Employer's first quarter 2020 state unemployment insurance contribution and wage report is due April 30. Employers unable to make full payment will not be charged penalties or interest for failure to pay timely if they pay by May, 2020.		5/31/2020		COVID 19: EMPLOYER UNEMPLOYMENT INSURANCE FAQs
Hawaii	Payroll/Employment Tax	All taxpayers	On May 7, 2020, the US Treasury Department has approved the State's application for federal unemployment insurance Title XII advances.	N/A	N/A		Title XII Advance Activities Schedule
Hawaii	Payroll/Employment Tax	Employers/Employees	Benefits paid due to Covid-19 will not be charged to contributory employers.	Automatic	Duration of the COVID-19 emergency		COVID 19: Employer Unemployment Insurance FAQs
Hawaii - Maui County	Property Tax	All taxpayers	Mayor Victorino authorizes deferral of 10% penalty on Real Property Taxes due August 20, 2020 and allows taxpayers to make payments by October 20 without penalty.	Automatic	10/20/2020		News Release (6/26/20)
Hawaii - Kauai County	Property Tax	All taxpayers	2020-21 1st installment payments are extended to November 18, 2020.	Automatic	11/18/2020		Kauai News Release
Idaho	Income Tax	All taxpayers	Tax filing and payment deadlines are extended from April 15, 2020 to June 15, 2020.	Automatic	6/15/2020		Tax Commission News Release
Idaho	Income Tax	Individuals and business entities	IRC conformity date is the IRC in effect on January 1, 2020 for tax years beginning on or after January 1, 2020 and does not incorporate any of the CARES Act changes. It may treat PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A		HB 380 (2/18/20)
Idaho	Indirect Tax	Interstate Trucker	An Idaho-based interstate trucker licensed under the International Fuel Tax Agreement (IFTA) required to file their first quarter return by April 30, 2020, may report and pay on June 1, 2020. The taxpayer won't owe interest to any jurisdiction or penalty if they report and pay by the extended due date.	Automatic	6/1/2020		Coronavirus and Idaho Taxes: Frequently Asked Questions and Answers
Idaho	Property Tax	All taxpayers	The deadline to apply for property tax relief programs is extended from April 15, 2020 to June 15, 2020.	Automatic	6/15/2020		Tax Commission News Release
Idaho	Payroll/Employment Tax	Employers	Employer accounts will not be charged with the unemployment insurance benefits that workers affected by COVID-19 will collect.	Automatic	The duration of the COVID-19 emergency		Employer FAQs about unemployment insurance and COVID-19
Idaho	Payroll/Employment Tax	Individuals	Return -to-work bonuses of up to \$1,500 are available to Idaho workers who resume employment by July 1, 2020. The worker must have filed for unemployment during the COVID-19 pandemic and meet other qualifications.	Automatic	7/1/2020		Executive Order 2020-12
Illinois	Income Tax	Individuals, trusts and corporations	Tax filing and payment deadlines are extended from April 15, 2020 to July 15, 2020.	Automatic	7/15/2020	This does not apply to estimated taxes. Scheduled electronic payments will not be immediately stopped. Taxpayers should log in to MyTax Illinois to extend any applicable payments.	Informational Bulletin 2020-24
Illinois	Income Tax	All taxpayers	Illinois adopts the current IRC and follows the 50% ATI threshold under the CARES Act. It does not follow the NOL provisions of the CARES Act. It will not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A		ILCS Chapter 35 § 5/1501(a)(11)
Illinois	Income Tax	Estates	Estates with returns and payment due between March 16, 2020 and April 15, 2020 will get a 30 day extension for filing and payment.	Automatic	30 days	Interest is not waived	Estate Tax Important Notice

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Illinois	Sales/Use Tax	Taxpayers operating eating and drinking establishments that incurred a total sales tax liability less than \$75,000 in 2019	In an effort to assist eating and drinking establishments impacted by the COVID-19 outbreak, effective immediately, the Department is waiving any penalty and interest that would have been imposed on late Sales Tax payments from qualified taxpayers. Qualified taxpayers are required to file Form ST-1 for each reporting period by their original due dates, even if they are unable to make a payment. To qualify for relief, taxpayers must pay their liabilities due in March, April, and May 2020 starting on May 20, 2020 and continuing through August 20, 2020. Specifically, taxpayers must pay: One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due May 20, 2020. One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due June 22, 2020. One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due July 20, 2020. One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due August 20, 2020.	Automatic	Feb 2020 - April 2020 reporting periods to be paid starting May 20-Aug 20		Informational Bulletin 2020-33
Illinois	Sales/Use Tax	"E" Number Taxpayers	IDOR is automatically extending the calendar year 2020 E-number expiration dates until December 31, 2020. Certificate holders do not need to take any action to be granted this extension, but for their E-numbers to remain valid after December 31, 2020, they must complete the renewal process by December 31. The Board of Appeals has ordered that, during calendar year 2020, all exemption certificates and the E-numbers expiring during this period shall remain active and in effect, unless otherwise denied by IDOR.	Automatic	12/31/2020		Information Bulletin
Illinois	Sales/Use Tax	Taxpayers subject to a quarter-monthly (accelerated) payment requirement	If tax collections are greatly reduced for the current month, taxpayers may calculate their quarter-monthly (accelerated) payments using an estimate of what they believe will be the actual current month's tax liability. If the Company has no tax collections for the current month, they are not required to make any quarter-monthly (accelerated) payments. Even if a company does has no tax collections for the current month and has made no payments, they are still required to file their return with IDOR.	Automatic	The duration of the COVID-19 emergency		Informational Bulletin (4/16/20)
Illinois	Indirect Tax	Motor carriers	In response to the COVID-19 pandemic, the Illinois Department of Revenue (IDOR) is waiving penalty and interest through May 26, 2020 on late-filed, first quarter International Fuel Tax Agreement (IFTA) returns due April 30, 2020.	Automatic	5/26/2020		Notice of Penalty and Interest Relief for IFTA Regarding COVID-19
Illinois	Indirect Tax	Distillers	The purchase of alcohol by distillers who use the alcohol for hand sanitizer will be tax exempt.	Automatic	The duration of the COVID-19 emergency		Department of Revenue Moves to Assist Distillers Making Hand Sanitizer (4/8/20)
Illinois	Property Tax	All taxpayers	"In a county with fewer than 3,000,000 inhabitants, provides for the permissive waiver of interest and penalties. Provides that, in counties with less than 3,000,000 inhabitants, the annual tax sale that would ordinarily be held in calendar year 2020 shall be held no earlier than (i) 120 days after the effective date of this amendatory Act or (2) until the first day of the first month during which there is no longer a statewide COVID-19 public health emergency, as evidenced by an effective disaster declaration of the Governor covering all counties in the State. In provisions concerning the homestead exemption for persons with disabilities, the homestead exemption for veterans with disabilities, and the senior citizens assessment freeze homestead exemption, provides that those exemptions may be granted without application for the 2020 taxable year if the property qualified for the exemption in the 2019 taxable year, subject to certain limitations related to the COVID-19 pandemic. Provides that under no circumstance may a tax year be offered at a scavenger sale prior to the annual tax sale for that tax year. Effective immediately."	Automatic	June 5, 2020+ 120 days		Illinois Senate Bill 685
Illinois	Payroll/Employment Tax	Employers	At this time, the law has not been changed to give employers extra time for filing monthly or quarterly wage reports. However, employers are reminded that they can file a written request with the Director prior to the wage report filing due date to ask for an extension to file the wage report. The maximum extension for filing a monthly wage report is 15 days. The maximum extension for filing a quarterly wage report is 30 days. In order to make the request for an extension, the employer must state a reason for the request. Employers are encouraged to file their requests for extension via the MyTax website.	By Request	30 days for quarterly returns; 15 days for monthly filers		COVID-19 FAQ for Employers
Illinois	Payroll/Employment Tax	All taxpayers	Garnishment and wage reduction summons pursuant to ILCS 5/12-705, ILCS 5/12-805, ILCS 5/12-705 are temporarily suspended.	By request	Duration of the COVID-19 emergency		EXECUTIVE ORDER 2020-25
Illinois	Payroll/Employment Tax	All taxpayers	On May 7, 2020, the US Treasury Department has approved the State's application for federal unemployment insurance Title XII advances.	N/A	N/A		Title XII Advance Activities Schedule
Illinois	Payroll/Employment Tax	All taxpayers	The CARES Act provides temporary 100% federal financing of UI benefits through December 31, 2020, when paid under a preexisting short-time compensation. Illinois Economic Policy is urging to the state to implement the STC program.	N/A	N/A		Implementing a Work-Share Program in Illinois
Illinois	Payroll/Employment Tax	All taxpayers	Employer accounts will not be charged with UI benefits paid to workers for charges attributable to COVID-19	Automatic	Duration of the COVID-19 emergency		HB 2455
Illinois	Payroll/Employment Tax	All taxpayers	The state will waive penalties and interest for out-of-state employers who fail to withhold Illinois income taxes for Illinois employees where the sole reason for the Illinois withholding obligation is that the employee is working from home due to the COVID-19 pandemic.	Automatic	Duration of the COVID-19 emergency		FY 2020-29
Illinois	Unclaimed Property	All taxpayers	Illinois has amended its unclaimed property claim threshold due to the novel coronavirus (COVID-19) pandemic. The Office of the State Treasurer has adopted an emergency regulation that increases the threshold amount for the "FastTrack" process for unclaimed property claims. The increase is a direct result of the COVID-19 crisis because the Treasurer's office is closed. The threshold amount for owners to claim property has been increased from less than \$500 to \$2,000 or less.	Automatic	The duration of the COVID-19 emergency		Filing of Claims
Illinois - Cook County	Property Tax	All taxpayers	Assessment notice mailings and appeal deadlines have been temporarily suspended.	Automatic	The duration of the COVID-19 emergency		Assessment Notice Mailings and Deadlines Suspended (3/19/20)

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Illinois - Chicago	Indirect Tax	Various businesses	<p>Tax payment due dates for the periods July 2019 through September 2020 have been extended for the following taxes as indicated below:</p> <p>Amusement tax (7510, 7510R, 7511), Bottled Water tax (1904), Checkout Bag tax (2737), Ground Transportation tax (7595), Hotel Accommodations tax (7520, 7520S), Parking tax (7530, 7530V), and Restaurant tax (7525)</p> <p>Tax Payment Period: Revised Due Date:</p> <p>July 2019 - February 2020 Wednesday, July 15, 2020 March and April 2020 Monday, August 17, 2020 May and June 2020 Tuesday, September 15, 2020 July and August 2020 Thursday, October 15, 2020 September 2020 Monday, November 16, 2020</p>	Automatic	Various		Tax Due Dates Extended Due To Covid-19
Illinois - Chicago	Indirect Tax	Various businesses	<p>The City is extending the due dates for the February, March, and April tax payments have been extended to Monday, June 1, 2020 for the taxes listed below:</p> <ul style="list-style-type: none"> - Bottled Water tax (generally due on or before the last day of the month following the monthly tax period in which the liability was incurred. Chi. Code 3-4-187). - Checkout Bag tax (generally due the last day of the month following the month for which tax was collected. Chi. Code3-50-060.A) - Hotel Accommodation tax (generally due on the last day of the calendar month following the month in which receipts are received. Chi. Code 3-24-030). - Amusement tax (generally due the last day of the following calendar month. Chi. Code Sec. 4-156-030) - Restaurant tax (generally due on or before the last day of the month following the monthly tax period in which the tax liability was incurred. Chicago Code 3-30-060). - Parking tax (collected by parking lot owners and remitted to the city of Chicago by the 30th day of the month following the quarter for which the tax was collected. Returns are filed on an annual basis, due on or before August 15 of each year. Chicago Munic. Code Sec. 3-4-186). 	Automatic	6/1/2020		Additional taxpayer relief for businesses impacted by Covid-19
Indiana	Income Tax	Individuals	Individual tax returns and payments, along with estimated payments originally due by April 15, 2020 are now due on or before July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40.	Automatic	7/15/2020	Estimated payments due April 15 or June 15 are due July 15	DOR Announcement (3/19/20)
Indiana	Income Tax	Corporations and entities filing the returns listed	<p>Corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20 are now due on or before July 15, 2020. Those originally due on May 15, 2020, are now due on August 17, 2020. Returns included are the IT-20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP and URT-Q.</p> <p>Additionally, in response to the new remote work requirements associated with the COVID-19 pandemic, the Indiana Department of Revenue will not use someone's relocation, that is the direct result of temporary remote work requirements arising from and during the COVID-19 pandemic health crisis, as the basis for establishing Indiana nexus or for exceeding the protections provided by P.L. 86-272 for the employer of the temporary relocated employee.</p>	Automatic	7/15/2020; 8/17/2020	Information about DOR and the Coronavirus	DOR Announcement (3/19/20)
Indiana	Income Tax	All taxpayers	The Indiana DOR is extending protest windows 60 days and has suspended all in-person audits and protest hearings. They are also cutting back on debt collecting and garnishments and offering flexibility with payment plans.	Automatic	60 days		Helping Hoosiers (3/31/2020)
Indiana	Income Tax	All taxpayers	IRC conformity date is the IRC in effect on January 1, 2020 for tax years beginning or after January 1, 2019 and does not incorporate any of the CARES Act changes. It may treat PPP loan forgiveness as taxable income and will likely allow expense deductions related to the PPP loan proceeds.	Automatic	N/A		SB 408 (3/21/20)
Indiana	Business Activity Taxes and Fees	Out-of-state businesses	An out of state business that performs disaster related work in IN during the disaster period is exempt from the following: state or local taxes including payroll taxes, occupational licensing requirements, worker's compensation insurance and making employer contributions to the unemployment compensation system.	Automatic	The duration of the COVID-19 emergency		IC 6-8-13-11
Indiana	Sales/Use Tax	All taxpayers	Donations of medicine, medical supplies or other goods to fight the COVID-19 pandemic will not be subject to sales or use tax.	Automatic	The duration of the COVID-19 emergency		Executive Order 20-05
Indiana	Sales/Use Tax	Registered retail merchant certificates holders	Registered retail merchant certificates that have expired or are set to expire in March, April or May due to outstanding tax liabilities have been granted an extension date of June 30, 2020. Note that some certificate holders may have previously received notifications indicating expiration dates prior to the new date. This notice takes the place of any such prior notifications.	Automatic	6/15/2020		Information about novel coronavirus (COVID-19)
Indiana	Property Tax	All taxpayers	Property taxes remain due on May 11, 2020, however counties are to waive penalties on payments made after May 11, 2020, for a period of 60 days.	Automatic	7/10/2020	The penalty waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property taxpayers. Exemption applications have also been extended to June 30, 2020.	Executive Order on the Waiver of Penalties for Delinquent Property Tax Payments (3/20/20)
Indiana	Property Tax	All taxpayers	Personal property returns for the 2020-Pay-2021 tax cycle will remain May 15. However, a taxpayer may on or before May 15 request a thirty (30) day extension. The assessor is encouraged to inform the taxpayers of this extension right and grant this extension to give the taxpayer until June 14, 2020, to make a timely filing.	Request Extension	6/15/2020		
Indiana	Property Tax	All taxpayers	Counties must waive penalties on special assessments and fees which are included on the county's property tax bills and collected as part of the property tax payment. beginning May 12, 2020, and lasting for 60 days. This waiver applies to conservancy district assessments for exceptional benefits, ditch and drain assessments, solid waste management fees, storm-water assessment fees, and any fee or special assessment imposed by the local government and paid along with the May 11, 2020 installment of property taxes.	Automatic	7/10/2020		Executive Order 20-21
Indiana	Payroll/Employment Tax	Employers	Penalties and interest will be waived for 31 days for the late filing and payment of first quarter 2020 quarterly wage reports.	Automatic	5/31/2020		Employer Frequently Asked Questions for COVID-19 work-related issues (4/2/20)
Indiana	Loan/Grant/Non-Tax Item	All taxpayers	There is a temporary suspension of foreclosures and evictions for the duration of the COVID-19 emergency.	Automatic	The duration of the COVID-19 emergency		Executive Order 20-06

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Iowa	Income Tax	Corporations, individuals and entities filing fiduciary income tax returns	<p>Extension of filing and payment deadlines for income, franchise, and moneys and credits taxes. For Iowa residents or other taxpayers doing business in Iowa and required to file Iowa returns, the deadline for filing the following Iowa tax forms and any associated tax payments (excluding estimated payments) with a due date on or after March 19, 2020, and before July 31, 2020 is hereby extended to July 31, 2020: - IA 1040 Individual Income Tax Return and all supporting forms and schedules; - IA 1040C Composite Return and all supporting forms and schedules; - IA 1041 Fiduciary Return and all supporting forms and schedules; - IA 1120 Corporation Income Tax Return and all supporting forms and schedules; - IA 1120F Franchise Tax Return for Financial Institutions and all supporting forms and schedules; - IA 1065 Iowa Partnership Return and all supporting forms and schedules; - IA 1120S S Corporation Return and all supporting forms and schedules' and - Credit Union Moneys and Credits Tax Confidential Report.</p> <p>Penalties and Interest. No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines in the Order.</p>	Automatic	7/31/2020	Interest on unpaid taxes covered by the order shall be due beginning on August 1, 2020, for payments.	Order 2020-01 (3/19/20)
Iowa	Income Tax	All taxpayers	All taxpayers required to make quarterly estimated Iowa individual income, corporate income, or franchise tax payments for a tax year beginning during the 2020 calendar year, shall not be subject to penalties for underpayment of estimated tax under Iowa Code sections 422.16 or 422.88 with respect to a 2020 estimated tax installment with a due date on or after April 30, 2020, and before July 31, 2020	Automatic	7/31/2020		Direct Order 2020-03
Iowa	Income Tax	All taxpayers	Section 2306 of the CARES Act makes several changes to the limitation on the deduction of business interest under IRC section 163(j). Iowa is not conformed with this change to the extent it applies retroactively to tax year 2019. Specifically, the ATI percentage used in calculating the deduction limitation is 30% for Iowa tax purposes in tax year 2019, even though many taxpayers have the option to use 50% for federal purposes.	Automatic	1/1/2020		Iowa Nonconformity: Coronavirus Aid, Relief, and Economic Security Act of 2020
Iowa	Income Tax	All taxpayers	A taxpayer's PPP loan that is forgiven and properly excluded from federal gross income under section 1106 of the federal CARES Act in a tax year beginning on or after January 1, 2020, will also qualify for exclusion from income for Iowa tax purposes. However, Iowa is not conformed with section 1106 of the federal CARES Act for tax years beginning prior to January 1, 2020. If a taxpayer receives PPP loan forgiveness for a tax year beginning prior to January 1, 2020, that discharge of indebtedness may be considered income for Iowa tax purposes.	Automatic	N/A	COVID-19 FAQs	Iowa Code Sec. 422.3(5)
Iowa	Income Tax	All taxpayers	The Department will not consider the presence of one or more employees working remotely from within Iowa solely due to the COVID-19 pandemic, by itself, sufficient business activity within the state to establish Iowa corporate income tax nexus. Nor does the Department consider such presence by non-sales employees due to the pandemic sufficient, by itself, to cause a corporation to lose the protections of Public Law 86-272.	Automatic	The duration of the COVID-19 emergency		COVID-19 FAQs
Iowa	Business Activity Taxes and Fees	Out-of-state businesses	An out of state business who has employees performing work in the state because of the COVID-19 emergency will not be established to have nexus that would require them to register, file, remit tax or be subject to licensing requirements in the state. It includes income taxes, property taxes and withholding taxes and will not impact apportionment.	Automatic	The duration of the COVID-19 emergency		IAC 701-242.3(1)
Iowa	Sales/Use Tax	Sales Tax Permit Holders	<p>All sales tax holders can apply for a deferral by filling out the Small Business Relief Tax Deferral application. Factors considered during application review: industry type; current standing with the Department; and, economic loss related to COVID-19. If a tax deferral is granted by the Iowa Department of Revenue, a taxpayer will be given 60 days to pay their balance due for the applicable taxes. Penalties would be waived and interest would be waived for the first 60 days after the original due date. Interest would begin to accrue 61 days after the original due date on the original tax due. Sales tax, including any consumer's use tax reported by a taxpayer on a sales tax return is included.</p> <p>Returns and payments for sales and withholding, due between March 20, 2020 and April 30, 2020 are eligible.</p>	By request	60 days		Iowa Small Business Relief Program
Iowa	Sales/Use Tax	Bars or Alcohol establishments	Any due date for the payment of sales tax and individual withholding tax that falls between August 27, 2020 and October 1, 2020 is extended to October 31, 2020 for any business that is a bar of alcohol establishments in the following counties: Black Hawk, Dallas, Johnson, Linn, Polk or Story ordered to close due to the Governor's August 27, 2020 proclamation.	Automatic	10/31/2020		Iowa Extends Payment Deadlines
Iowa	Sales/Use Tax	Small businesses	Small businesses in Iowa can apply for a deferral of sales and/or withholding tax through the Iowa Small Business Relief Program. This is the second round of the program and will continue from May 1, 2020 through June 30, 2020.	By Request	30 days		Iowa Small Business Relief Tax Deferral (5/6/20)
Iowa	Indirect Tax	Beer and Wine sales	The 10% late filing penalty for beer and wine excise tax reports is waived.	Automatic	The duration of the COVID-19 emergency		State Public Health Emergency Declaration (4/2/20)
Iowa	Property Tax	All taxpayers	The Governor announced the suspension of penalties and interest as it relates to the collection of property taxes until April 16, 2020 unless terminated or extended in writing by the Governor.	Automatic	4/16/2020		State Public Health Emergency Declaration (3/19/20)
Iowa	Property Tax	All taxpayers	The period for filing a protest is extended to June 5, 2020.	Automatic	6/5/2020		Order 2020-02

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Iowa	Payroll/Employment Tax	Employers/Employees	Iowa individual income tax and withholding requirements have not been modified by the COVID-19 pandemic. Iowa individual residents are subject to tax on their entire income, wherever earned, so an Iowa resident's income tax return filing requirements should not be affected by temporary telecommuting in Iowa or another state. Nonresidents of Iowa who normally work in Iowa but are temporarily telecommuting in another state, or who normally work outside of Iowa but are temporarily telecommuting in Iowa, may need to adjust their income apportionment or their Iowa income tax return filing requirement. Note, however, that Iowa has a reciprocal agreement with the state of Illinois. This agreement provides that any wages or salary made by an Iowa resident working in Illinois is taxable only to Iowa and not to Illinois, and that any wages or salary made by an Illinois resident working in Iowa is taxable only to Illinois and not to Iowa.	Automatic	The duration of the COVID-19 emergency		COVID-19 FAQs
Iowa	Payroll/Employment Tax	Withholding Tax Permit Holders	All withholding tax permit holders can apply for a deferral by filling out the Small Business Relief Tax Deferral application. Factors considered during application review: industry type; current standing with the Department; and, economic loss related to COVID-19. If a tax deferral is granted by the Iowa Department of Revenue, a taxpayer will be given 60 days to pay their balance due for the applicable taxes. Penalties would be waived and interest would be waived for the first 60 days after the original due date. Interest would begin to accrue 61 days after the original due date on the original tax due. Withholding tax is included. Returns and payments for sales and withholding, due between March 20, 2020 and April 30, 2020 are eligible.	By request	60 days		Iowa Small Business Relief Program
Iowa	Payroll/Employment Tax	Small businesses	Small businesses in Iowa can apply for a deferral of sales and/or withholding tax through the Iowa Small Business Relief Program. This is the second round of the program and will continue from May 1, 2020 through June 30, 2020.	By Request	30 days		Iowa Small Business Relief Tax Deferral (5/6/20)
Iowa	Payroll/Employment Tax	Employers	Extension for semi-monthly income tax withholding filers. For taxpayers who remit income tax withholding on a semi-monthly basis, the deposit due date for the period ending March 15, 2020 shall be extended from March 25, 2020 to April 10, 2020. Penalties and Interest: No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines in the Order.	Automatic	4/10/2020	Interest on unpaid taxes covered by the order shall be due beginning on April 11, 2020.	Order 2020-01 (3/19/20)
Iowa	Payroll/Employment Tax	All taxpayers	First quarter unemployment tax payments that are due April 30th will be delayed till the end of the 2nd quarter, July 31, 2020. Eligible employers include those employers with 50 or fewer employees. Eligible employers also must be in good standing with no delinquencies in quarterly payments. No interest or penalties will accrue for delayed payments for the eligible group. To qualify for the extension, the employer must be current on all quarterly tax payments before the 1st quarter of 2020 regardless of whether or not they are seeking an extension of tax payment. All employers must file Quarterly Employers Contribution and Payroll Report electronically by 4:30 on April 24th to avoid late report filing penalty. Employers must notify IWD of intent to delay payment by Friday, April 24th at 4:30 pm. Payments for Q1 would be due when Q2 payments are due, July 31, 2020. No interest or penalties will accrue for delayed payments for the eligible group. The extension of payment deadline without interest is not a holiday or forgiveness and the taxes will be due July 31, 2020. Employers still need to file their quarterly reports, which contain employee wage data necessary to compute benefit eligibility and amounts to be paid.	By Request	7/31/2020	For employers electing to take advantage of the extension and/or requesting additional time to pay, contact Iowa Unemployment Insurance Tax division at either 1-888-848-7442 or by sending an email to Q1tax@iwd.iowa.gov. IWD recommends sending an email versus a phone call.	Governor Reynolds Announcement
Iowa	Payroll/Employment Tax	Bars or Alcohol establishments	Any due date for the payment of sales tax and individual withholding tax that falls between August 27, 2020 and October 1, 2020 is extended to October 31, 2020 for any business that is a bar of alcohol establishments in the following counties: Black Hawk, Dallas, Johnson, Linn, Polk or Story ordered to close due to the Governor's August 27, 2020 proclamation.	Automatic	10/31/2020		Iowa Extends Payment Deadlines
Iowa	Payroll/Employment Tax	Employers	Businesses impacted by COVID-19 can apply for a deferral on making withholding tax payments under the Small Business Relief Program. Under the deferral program, for any sales and/or 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.	Automatic	4/30/2020		Iowa Small Business Relief Program still accepting applications
Iowa	Payroll/Employment Tax	Employers/Employees	If an employee is laid off due to COVID-19 or have to stay home to self-isolate, care for family members or due to illness related to COVID-19, they can receive unemployment benefits, provided they meet all other eligibility requirements. Those requirements essentially include working for wages from an employer who claims you as an employee in six of the last eighteen months and have earned at least \$2,500 in the same time period. More specific explanation of benefit eligibility can be found at: https://www.iowaworkforcedevelopment.gov/2019-unemployment-insurance-claimant-handbook Claimants can expect to receive payment within 7-10 days after the date the claim is filed. Claims that are filed and identified as a direct or indirect result of COVID-19, will not be charged to employers. Fact-finding interviews for these claims will be waived and not be held although employers will be notified of claims received. IWD will process unemployment insurance payments to ensure payment will continue to be paid in a timely manner.	Automatic	Duration of the COVID-19 emergency		Assistance for employees and employers affected by COVID-19 related layoffs
Iowa	Payroll/Employment Tax	Employers	The deadline for serving an original notice of claim for workers compensation is extended to July 13, electronic signatures are allowed on civil court documents, notary requirements are waived on forms published to the DWC website through September 14, filing by email is authorized and in-person hearings are suspended through September 14.	Automatic	9/14/2020		Orders of the Commissioner

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Iowa	Payroll/Employment Tax	Employers	\$490M of funds has been allocated to the states UI fund to help pay UI benefits and avoid an increase in rates.	Automatic	N/A		Press Release (7/2/20)
Iowa	Payroll/Employment Tax	Employers	Iowans who have been placed on a temporary layoff related to COVID-19 but refuse to return to work when recalled by their employer will lose unemployment benefits. Refusing to return to work when recalled for any other reason, or in an attempt to continue to draw unemployment benefits will be considered a "voluntary quit" which would disqualify a claimant from receiving benefits, including the Federal Pandemic Unemployment Compensation benefit of \$600/weekly.	Automatic	Duration of the COVID-19 emergency		IWD announces Guidance on Unemployment Benefits
Iowa - Sioux County	Property Tax	All taxpayers	Late penalties will be waived on property taxes made by April 30, 2020.	Automatic	4/30/2020		Treasurer Alert
Kansas	Withholding Tax	AI taxpayers	For the period of March 13, 2020 through December 31, 2020 inclusive, for wages paid to employees who are temporarily teleworking in a state other than their primary work location, employers have the option to continue to withhold income taxes based on the state of the employee's primary work location, rather than the withholding being based on the state in which the employee is teleworking or otherwise working during the pandemic.	Automatic	N/A		(Executive Order 21-01, Ka
Kansas	Income Tax	Corporations, individuals and entities filing fiduciary income tax returns	The Department of Revenue shall extend the deadline for filing the 2019 calendar year tax returns for individual income tax, fiduciary income tax, corporate income tax, and privilege tax to July 15, 2020. The payment due date for such taxes shall also be extended to July 15, 2020, and no penalty or interest shall be imposed if paid on or before July 15, 2020.	Automatic	7/15/2020	Waiver of penalty and interest for first quarter 2020 estimated payments made by July 15, 2020 Notice 20-02 (4/2/20)	Governor Executive Order 20-37 (50/30/20)
Kansas	Income Tax	AI taxpayers	Kansas adopts the current IRC and follows the 50% ATI threshold under the CARES Act for IRC Sec. 163(j). It follows the elimination of the 80% NOL limitation under the CARES Act. The state allow a 3 year NOL carryback. It does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A		Kan. Stat. Ann. § 79-32.109(a)(1)
Kansas	Business Activity Taxes and Fees	Out-of-state businesses	"An out-of-state business that conducts operations within the state for purposes of performing disaster or emergency-related work during any disaster response period shall not be considered to have established a level of presence, as a result of such disaster or emergency-related work, that would require that business to register, file or remit state or local taxes or that would require that business or such business' out-of-state employees to be subject to any state licensing or registration requirements"	Automatic	N/A		Kansas Statute 66-1284
Kansas	Indirect Tax	Motor carriers	Registration and fuel tax permits are temporarily suspended for motor carriers and persons operating commercial vehicles participating in COVID-19 relief efforts.	Automatic	7/14/2020	Executive Order 20-28 (4/30/20)	Executive Order 20-45 (6/12/20)
Kansas	Property Tax	All taxpayers	The deadline for filing homestead exemptions or property tax relief claims is extended to October 15, 2020.	Automatic	10/15/2020		Governor Executive Order 20-37 (50/30/20)
Kansas	Payroll/Employment Tax	Employers	Contributory employers will not be charged for unemployment insurance (UI) benefits collected by workers affected by COVID-19.	Automatic	Duration of the COVID-19 emergency		HB 2016
Kansas	Payroll/Employment Tax	Individuals	The work search requiremetn for those claiming unemployment benefits has been temporarily waived until September 15, 2020 or the end of the State of the Disaster.	Automatic	9/15/2020		Executive Order 20-50
Kansas	Loan/Grant/Non-Tax Item	All taxpayers	Governor Kelly has signed an order to freeze mortgage foreclosures and rent evictions until May 1,2020	Automatic	5/1/2020		Executive Order No. 20-06
Kansas	Loan/Grant/Non-Tax Item	Small businesses	Small businesses affected by COVID-19 are able to apply for emergency grants through the HOST Relief Program.	By Request	Varies		HOST Relief Program
Kentucky	Income Tax	Individuals and Business entities	Kentucky income tax return filings and payments currently due on April 15, 2020, May 15, 2020, and June 15, 2020 for individual, corporate, limited liability, fiduciary and pass-through filers, will now be due July 15, 2020, including first and second quarter estimated tax payments. In addition, DOR has suspended all enforced collection action.	Automatic	7/15/2020	DOR Adopts IRS Income Tax Relief and Filing Date Extensions	Department Notice (3/22/20)
Kentucky	Income Tax	All taxpayers	Kentucky adopts the IRC in effect on December 31, 2018 for taxable years beginning on or after January 1, 2019 and therefore will not conform to the tax provisions in the CARES Act unless specifically allowed by the state. It may treat PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A		Ky. Rev. Stat. Ann. § 141.010(15)
Kentucky	Income Tax	All taxpayers	Kentucky will assess nexus on a case-by-case basis for those with employees telecommuting in the state due to COVID-19	Automatic	Duration of the COVID-19 emergency		COVID-19 FAQ
Kentucky	Property Tax	Business entities	The Kentucky Business Personal Property tax return (form 62A500) filing deadline has been extended to July 15, 2020.	Automatic	7/15/2020		Coronavirus (COVID-19) Information
Kentucky	Payroll/Employment Tax	Small businesses	Requires that tax rates of employers of 100 or fewer employees not to be impacted as a result of layoffs caused by restrictions imposed by the governor's executive orders during the COVID-19 pandemic. Additionally, SB 150 allows the governor to delay the due date for employer quarterly unemployment insurance (UI) contributions without the employer being subject to any penalties or interest.	Automatic	Duration of the COVID-19 emergency		SB 150

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Kentucky	Payroll/Employment Tax	Employers/Employees	Employer accounts will not be charged for COVID-19 UI benefits. The one-week and work search requirements are temporarily removed.	Automatic	Duration of the COVID-19 emergency		Order (3.25.2020)
Kentucky - Louisville	Income Tax	All taxpayers	Louisville Metro Revenue Commission will extend the 2019 LMRC Occupational License Tax Return (Form OL-3) or Extension Request (Form OL-3E) filing due date from April 15, 2020 to July 15, 2020. This change will be extended to all taxpayers for fiscal years ending December 31, 2019 – February 29, 2020. Additionally, LMRC has shifted the April 15, 2020 quarterly deposit deadline to May 15, 2020 for entities required to file a quarterly estimated payment. All other LMRC deadlines will remain in place.	Automatic	7/15/2020		Revenue Commission Tax Calendar
Louisiana	Income Tax	Corporations, individuals and entities filing fiduciary income tax returns	<p>RIB 20-009 provides filing and payment extension relief for income and franchise tax returns and payments due on April 15 and May 15, 2020 until returns is extended to July 17, 2020. This is an automatic extension and no extension request is necessary for the following returns:</p> <ul style="list-style-type: none"> -CIFT-620 - 2019 Corporation Income and 2020 Franchise Tax -IT-565 - 2019 Partnership Return of IncomeR-6922 - 2019 Composite Partnership Tax Return -IT-541 - 2019 Fiduciary Income Tax Return -IT-540 - 2019 LA Resident Income Tax Return -IT-540B 2019 LA Nonresident and Part-Year Resident Income Tax Return -R-1035 - LA Consumer Use Tax Return -IT-565 - 2019 Partnership Return of Income -R-6922 - 2019 Composite Partnership Tax Return <p>For fiscal year filers with an income tax or franchise tax return and payment due date between March 1 and May 30, 2020, the automatic extension for the return and payment is sixty days from the original due date.</p> <p>It is also waiving underpayment penalties on estimates if the amounts paid are at least 90% of what was paid in 2019.</p>	Automatic	7/17/2020	LA State Tax Filing and Payment Extensions (3/27/2020)	RIB 20-009 (3/23/20)
Louisiana	Income Tax	All taxpayers	On February 12, 2021, Louisiana taxpayers may begin filing their state income tax returns electronically through Louisiana File Online (www.revenue.louisiana.gov/EServices/LouisianaFileOnline), the state's free web portal for individual tax filers	Automatic	N/A		News Release, Louisiana D
Louisiana	Income Tax	All taxpayers	Penalties and interest may be waived for any return due between March 11, 2020 and July 15, 2020 for those taxpayers who were affected by COVID-19 if the return and payment is submitted by November 15, 2020.	By Request	11/15/2020		HB37, Act 31
Louisiana	Income Tax	All taxpayers	Louisiana adopts the current IRC and follows the 50% ATI threshold under the CARES Act for IRC Sec. 163(j). It does not follow any of the NOL provisions of the CARES Act. It does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A		La. Rev. Stat. Ann. § 47:287.701
Louisiana	Business Activity Taxes and Fees	All taxpayers	Legal deadlines are suspended until July 15, 2020.	Automatic	7/15/2020	Proclamation Number 84 JBE 2020 (6/25/20)	Proclamation 2020-41 (4/2/20)
Louisiana	Business Activity Taxes and Fees	Out-of-state businesses	"There shall be excluded from the gross income of a nonresident business that performs disaster or emergency-related work within the state during a declared state disaster or emergency period all income received for disaster or emergency-related work conducted in this state during the disaster period. The nonresident business shall not be considered to have established a level of presence that would require the business to register, file, or remit the taxes imposed by Chapter 1 of Subtitle II of this Title to this state."	Automatic			La. Rev. Stat. Ann. § 47:53.5(A)

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Louisiana	Sales/Use Tax	Vendors remitting sales and use tax in Louisiana	The February 2020 sales tax returns and payments are due on March 20, 2020. The filing and payment deadline for the February 2020 sales tax period is extended to May 20, 2020. This is an automatic extension and no extension request is necessary. The Department will waive delinquency penalties and compromise interest associated with delinquent sales tax remittances as long as the return and payment are received by the extended due date of May 20, 2020.	Automatic	5/20/2020	Taxpayers cannot utilize the Parish E-File or Sales Tax Online filing systems to take advantage of this filing and payment extension relief. Sales tax returns and payments must be submitted via LaTAP or by paper filing. All electronic filing and payment mandates contained within Title 61 of the Louisiana Administrative Code relative to sales tax are temporarily suspended. No penalties will be assessed for a taxpayer's failure to file a sales tax return electronically or remit sales tax by electronic funds transfer.	RIB 20-008 (3/19/20)
Louisiana	Sales/Use Tax	Vendors remitting sales and use tax in Louisiana	The March and April 2020 sales tax returns and payments were due April 20 and May 20, 2020, respectively. Due to the ongoing public health emergency and in an effort provide relief to businesses in Louisiana, the Department of Revenue will grant automatic penalty relief to taxpayers under certain conditions. To qualify for penalty relief, the taxpayer must file the March and April 2020 sales tax returns and remit the sales tax and any deficiency interest by June 30, 2020. If a taxpayer is unable to remit the sales tax and any deficiency interest by this date, penalty relief will be granted if the taxpayer submits and enters into an Installment Request for Business Taxes by June 30, 2020.	Automatic	6/30/2020		RIB No. 20-012
Louisiana	Indirect Tax	Oil and Gas	The February 2020 monthly oil and gas severance tax return and payment usually due April 25, 2020 is extended to June 25, 2020.	Automatic	6/25/2020		Revenue Information Bulletin No. 20-011
Louisiana	Indirect Tax	Entities remitting excise tax in Louisiana	The February 2020 excise tax returns and payments for (1) Wine Shipped Direct to Consumers and (2) Louisiana State and Parish and Municipal Beer Tax are due on March 20, 2020. The filing and payment deadline for these February 2020 excise tax periods is extended to May 20, 2020. This is an automatic extension and no extension request is necessary. The Department will waive delinquency penalties and compromise interest associated with delinquent excise tax remittances as long as the return and payment are received by the extended due date of May 20, 2020.	Automatic	5/20/2020		RIB 20-008 (3/19/20)
Louisiana	Property Tax	Entities with a personal property tax obligation in Louisiana	Personal property tax renditions have been suspended until at least April 13.	Automatic	4/13/2020		LTC Advisory Covid-19 (3/25/20)
Louisiana	Property Tax	All taxpayers	Louisiana parishes are reassessing real property this year. Taxpayers will have an opportunity to argue that their property has lost value due to external factors in order to get a reassessment resulting in property tax relief. Taxpayers can present a written appeal to their local assessor stating the impact of declared public emergency.	By Request	Duration of 2020 and possibly 2021		La. Rev. Stat. Section 47:1978.1(A)(1)
Louisiana	Payroll/Employment Tax	Employers	Louisiana has announced that COVID-19 unemployment insurance benefits will not be charged to employer accounts	Automatic	4/9/2020 or later if extended		Proclamation Number JBE 2020-27
Louisiana	Payroll/Employment Tax	Employers	Second quarter unemployment tax payments and reports are delayed from July 31 to September 15	Automatic	9/15/2020		SB461
Louisiana	Loan/Grant/Non-Tax Item	Essential Service Providers	Resident employees can apply for a \$250 hazard pay rebate for essential services provided during the COVID-19 emergency	By Request	Duration of COVID-19 emergency		HB70, 2020
Louisiana	Loan/Grant/Non-Tax Item	All taxpayers	Louisiana governor halts foreclosures and evictions	Automatic	Duration of COVID-19 emergency		Governor conference (3/18/20)
Louisiana	Loan/Grant/Non-Tax Item	Frontline Workers	Frontline Workers COVID-19 Hazardous Pay Rebate Program offers one-time hazard pay for essential workers who contract COVID-19	By Request	September 16, 2020+ 120 days		Frontline Workers Hazard Pay Rebate Program
Louisiana	Loan/Grant/Non-Tax Item	Certain taxpayers	Eligibility requirements were extended to participate in the Quality Jobs Program for COVID-19 impacted businesses. The application to submit a request is also extended 30 days.	By Request	6/30/2023	SB26, Act 23	HB19, Act 29
Louisiana - New Orleans	Sales/Use Tax	All taxpayers	Fines, fees, interest and penalties on sales tax payments due to the City for 60 days have been waived.	Automatic	60 days		Mayor Announcement (3/17/20)

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Louisiana - New Orleans	Property Tax	Business entities	The deadline for submitting the LAT 5 Business Personal Property Self Reporting Form has been extended to May 1, 2020	Automatic	5/1/2020		Important Alert
Maine	Employment/Withholding	Individuals and business entities	"Maine residents who find themselves teleworking from home for a business located outside of the state will continue to be subject to the same withholding structure as if they were still working outside the state." Additionally, Maine is working on legislation to "ensure Maine residents avoid double taxation due to COVID-19-related telework by allowing a state tax credit for income paid to other states if those states impose an income tax withholding obligation despite the employee no longer physically working in that state" Maine—Resident Telework Tax Relief Announced (10/22/2020)	By Request	N/A		Maine—Resident Telework Tax Relief Announced (10/22/2020)
Maine	Income Tax	Individuals and business entities	Maine announced (1) for January 1, 2021 through June 30, 2021, the state 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, to establish, by itself, corporate income tax nexus; (2) Maine income tax withholding for wages paid through June 30, 2021 to a Maine resident suddenly working in Maine due to a state's COVID-19 state of emergency, will continue to be calculated as if the Maine resident were still working outside Maine; and (3) for estimated income tax payments due January through June 2021 by a Maine resident individual, MRS will, upon request, abate the penalty for the underpayment of estimated tax that becomes due as a result of the taxpayer suddenly working in Maine due to a state's COVID-19	Automatic	N/A		(2020 Notice to Maine Inc
Maine	Income Tax	Individuals and business entities	With regard to the IRC, although Maine currently conforms to the IRC through December 31, 2019, the legislature will consider conformity with the federal income tax changes enacted after December 31, 2019, "beginning in 2020, the presence of one or more employees who commenced teleworking in Maine as a result of COVID-19 is not by itself grounds for establishing corporate income tax nexus with Maine. In the case of a Maine resident who worked from home during the COVID-19 state of emergency, but who otherwise works out-of-state for an out-of-state employer, legislation will be introduced to ensure Maine residents avoid double taxation as a result of telework due to the COVID-19 pandemic. If an individual were domiciled in another state, but worked remotely in Maine in 2020, the individual may be a statutory resident of Maine if he or she spent more than 183 days in Maine and maintained a permanent place of abode in Maine for the entire tax year. Federal economic impact	Automatic	N/A		(2020 Notice to Maine Inc
Maine	Income Tax/Withholding	Individuals and business entities	Maine's Revenue Services (MRS) announced for sales occurring in 2020, it will not consider physical presence of employees who teleworked in Maine due to the pandemic. For 2020, the presence of the employee will not create corporate tax nexus or violate PL 86-272. Any withholding will be held as if the employee was outside of Maine. If the taxpayer is assessed a penalty for working in Maine during the pandemic, Maine will abate the penalty by request	By Request	For Tax Year 2020		Maine Revenue Services FAQ
Maine	Income Tax	Individuals and business entities	Governor Mills has extended the income tax filing and payment deadlines from April 15, 2020 to July 15, 2020. This includes estimated payments and payments for fiscal filers due April 16, 2020 through June 15, 2020. This covers payments for individual income tax, corporate income tax, franchise tax, and fiduciary income tax for estates and trusts. Maine has automatically extended the filing deadline for corporate taxpayers on extension from October 15 to November 16, 2020.	Automatic	7/15/2020	Maine Tax Alert No. 18	Maine Tax Alert No. 11
Maine	Income Tax	Individuals and business entities	IRC conformity date is the IRC in effect as of December 31, 2019 for tax years beginning on or after January 1, 2019 and does not incorporate any of the CARES Act changes. It may treat PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A	Maine Tax Alert No. 15	LD 2126 (3/18/20)
Maine	Income Tax	Individuals	<p>Maine law provides that certain compensation for personal services performed in Maine as an employee and certain income from a trade or business conducted in Maine are exempt from Maine income tax during a disaster period. Specifically, the taxpayer must be a nonresident whose presence in Maine during the tax year is for the sole purpose of performing services or conducting business during a disaster period and whose compensation or income is directly related to a declared state disaster or emergency at the request of either (1) the State; (2) a county, city, town, or political subdivision of the State; or (3) a registered business. 36 M.R.S. § 5142(8-B)(D).</p> <p>This exemption from Maine income tax is available during the COVID-19 disaster period. Currently, the disaster period runs for 60 days beginning with the date of the Governor's proclamation of a state of emergency on March 15, 2020. See 36 M.R.S. §§ 5102(6-B) and (6-C).</p>	Automatic	5/15/2020		Coronavirus (COVID-19) FAQs
Maine	Income Tax	Individuals	Massachusetts has issued guidance for the Coronavirus Individual income tax provisions: (1) expansion of unemployment benefits; (2) tax-favored withdrawals from retirement funds; (3) loans from qualified employer retirement plans; (4) temporary waiver of required minimum distribution rules for certain retirement plans and accounts; (5) allowance of partial above-the-line deduction for charitable contributions; (6) modification of limitation on charitable contributions during 2020; (7) exclusion for certain employer payments of student loans; (8) modification of limitation on losses for taxpayers other than corporations; and (9) changes to health savings accounts, flexible spending accounts, and Archer medical savings accounts. The release discusses the following corporate and business tax provisions: (1) small business loan forgiveness; (2) modifications to the limits on net operating losses; (3) modifications to limitation on business interest deduction; (4) technical amendments regarding qualified improvement property; and (5) modification of limitation on charitable contributions during 2020	Automatic	N/A		Massachusetts Technical Informamtion Release No. 20-9
Maine	Sales/Use Tax	All taxpayers	As recently announced in Tax Alerts by MRS, the deadlines for filing and paying Maine sales tax are unchanged. MRS encourages retailers to still timely file their sales tax returns, although retailers may request an extension to file. However, for the reasons stated, any extension to file is not an extension for remitting collected sales tax to the State. Retailers who cannot compute the actual sales tax to remit may timely file their return and remit estimated sales tax based on their filing history. Retailers should file an amended return as soon as possible to reconcile the correct tax owed.	N/A	N/A		Maine Tax Alert: April 2020 #3
Maine	Sales/Use Tax	All taxpayers	<p>Maine law provides two sales tax exemptions related to the rental of living quarters (lodging):</p> <p>A rental charged to an individual who resides continuously for 28 days or more at any one hotel, rooming house, tourist camp, or trailer camp is exempt from sales tax if the individual does not maintain a primary residence at some other location or is residing away from the individual's primary residence in connection with employment or education; and</p> <p>A rental charged to a person that rents living quarters for 28 or more consecutive days is exempt from sales tax when the living quarters are used by the person's employees in connection with their employment. 36 M.R.S. 1760(20). See Instructional Bulletin No. 32 ("Rental of Living Quarters") for further details regarding qualifications and requirements.</p> <p>An affidavit of exemption for 28-day continuous rental must be completed by (1) the tenant or employer and (2) the retailer for the exemption to apply.</p> <p>The affidavit is found here: www.maine.gov/revenue/forms/sales/STA10528dayrentalaffidavit20171101.pdf.</p>	By Request	Varies		Coronavirus (COVID-19) FAQs

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Maine	Property Tax	Individuals	The April 1, 2020 application deadline for the annual current land use taxation application has been extended to the earlier of the commitments of the municipality or 30 days after the emergency ends.	Automatic	The duration of the COVID-19 emergency		Executive Order No. 30-A FY 19/20 (04/09/2020)
Maine	Property Tax	All taxpayers	The statutory requirement that the watercraft excise tax be paid directly to a municipality for municipalities which are not accepting such tax payments online or in the office during the COVID-19 state of emergency has been suspended. Affected taxpayers should make the tax payments to the Department of Inland Fish and Wildlife. The Department is asked to accept the watercraft excise tax payment on behalf of such municipalities, and then remit the tax payment to the municipality	Automatic	The duration of the COVID-19 emergency		ORDER REGARDING WATERCRAFT EXCISE TAX
Maine	Payroll/Employment Tax	Employers	Benefits paid under the COVID-19 provisions will not affect the employer's experience-rating record.	Automatic	The duration of the COVID-19 emergency		Unemployment Insurance FAQ
Maine	Payroll/Employment Tax	Employers	As recently announced in Tax Alerts by MRS, the deadlines for filing and paying Maine withholding tax are unchanged.	N/A	N/A		Maine Tax Alert: April 2020 #3
Maine	Unclaimed Property	All taxpayers	In order to expedite the receipt of direct property tax relief payments that have been returned has undeliverable, the Governor has ordered an executive order to treat these payments as unclaimed property and use the unclaimed property systems to find the intended recipients of the checks.	Automatic	N/A		Executive Order 45 (4/24/20)
Maine - Portland	Property Tax	All taxpayers	The deadline for real estate and personal property tax payments has been delayed until June 1 with no interest.	Automatic	6/1/2020		Tax Assessor Alert
Maryland	Income Tax	Corporations, individuals and entities filing fiduciary income tax returns	<p>Maryland Comptroller Peter Franchot announced that Maryland business and individual income taxpayers will be afforded the same 90-day extension of the April 15th deadline for federal income tax payments. No interest or penalty for late payments will be imposed if 2019 tax payments are made by July 15, 2020.</p> <p>Taxpayers who take advantage of the standard federal extension to file their return, which is separate from the relief granted today to pay their taxes, will continue to be automatically granted an extension on their Maryland tax filings. No additional extension forms are required. Fiscal year filers with tax years ending January 1, 2020, through March 31, 2020, are also eligible for the July 15, 2020 extension.</p> <p>The statute of limitations for filing an income tax refund claim for tax year 2016 and must be submitted on or before July 15, 2020.</p> <p>Paper income tax returns processing will be suspended starting April 15 through the duration of the COVID-19 emergency.</p>	Automatic	7/15/2020	Tax Alert 04-14-20A	News release (3/18/20)
Maryland	Income Tax	Corporations, individuals and entities filing fiduciary income tax returns	<p>The following filing and payment deadlines have been extended to April 15, 2021:</p> <ul style="list-style-type: none"> -Corporate and pass-through entity tax filings and payments due 1/1/21-4/14/21 -Individual and fiduciary declaration of estimated income tax filings and payments due 1/15/21-4/14/21 <p>No interest or penalties will be assessed if payments are made by 4/15/21.</p>	Automatic	4/15/2021		Maryland Tax Alert 1-06-21
Maryland	Income Tax	Corporations, individuals and entities filing fiduciary income tax returns	The Comptroller of Maryland will follow Internal Revenue Service ("IRS") guidance regarding digital signatures for limited documents. To assist taxpayers and the tax practitioner community during the current state of emergency, the Comptroller's office will temporarily accept images of signatures(scanned and photographed) and digital signatures on certain documents.	Automatic	The duration of the COVID-19 emergency		Maryland Tax Alert 04-20
Maryland	Income Tax	Corporations, individuals and entities filing fiduciary income tax returns	The Comptroller's Office will consider the temporary nature of a business' interim workplace model and employee deployment in light of the current health emergency in making a nexus determination and whether the business correctly sourced income.	Automatic	The duration of the COVID-19 emergency		Maryland Tax Alert 04-14-20B
Maryland	Income Tax	All taxpayers	Maryland adopts the current IRC and follows the 50% ATI threshold under the CARES Act for IRC Sec. 163(j). It follows the elimination of the 80% limitation under the CARES Act as well as the 5 year carryback. It does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds. MD is decoupled from certain CARES Act provisions affecting tax year 2020, but conforms to these CARES Act provisions affecting tax years 2018 and 2019.	Automatic	N/A	Maryland Tax Alert 07-24	Md. Code Ann. Tax- Gen. § 1-101(k)
Maryland	Business Activity Taxes and Fees	Out-of-state businesses	"An out-of-state business that performs disaster- or emergency-related work during a disaster period does not establish a level of presence that would require the out-of-state business or its out-of-state employees to be subject to: state or local licensing or registration requirements, state or county income taxes, unemployment insurance contributions, personal property tax or remittance of sales and use tax."	Automatic	The duration of the COVID-19 emergency		Md. Code Ann. Pub. Safety § 14-219(b)
Maryland	Sales/Use Tax	All taxpayers	The Comptroller's Office will consider the temporary nature of a business' interim workplace model and employee deployment in light of the current health emergency in making a nexus determination and whether the business correctly sourced income.	Automatic	The duration of the COVID-19 emergency		Maryland Tax Alert 04-14-20B
Maryland	All Taxes	All taxpayers	The following tax filing and payment deadlines are automatically extended to April 15, 2021: Corporate and pass-through entity income tax filings and payments originally due January 1 through April 14, 2021. Sales and use tax originally due January 20 through April 14, 2021. Withholding tax originally due February 1 through April 14, 2021. Admissions and amusement tax originally due January 10 through April 14, 2021. Alcohol taxes originally due January 1 through April 14, 2021. Tobacco taxes originally due January 15 through April 14, 2021. Motor fuel taxes originally due January 1 through April 14, 2021. Tire recycling fees originally due January 21, 2021. Bay restoration fees originally due January 20 through April 14, 2021. Individual and fiduciary declaration of estimated income tax filings and payments originally due January 15 through April 14, 2021.	Automatic	The duration of the COVID-19 emergency		Maryland Tax Alert 01-06-

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Maryland	Sales/Use Tax	Various businesses	<p>The Comptroller is extending the time to file sales and use tax returns for sales taking place in February, March, April, and May of 2020 to July 15, 2020. Sales and use tax returns, and their accompanying payments, may be submitted by July 15, 2020 without incurring interest or penalties.</p> <p>Do not combine separate reporting periods into a single return. Instead, please file the separate returns reflecting the sales and the tax collected for each filing period as if they had been filed according to their original due dates.</p> <p>The Comptroller will also not send out lien warning notices, issue liens, attach bank accounts, hold up license renewal, or offset vendor payments for Maryland taxes.</p>	Automatic	7/15/2020		Maryland Tax Alert 04-20
Maryland	Sales/Use Tax	Corporations, individuals and entities filing fiduciary income tax returns	<p>The following filing and payment deadlines have been extended to April 15, 2021:</p> <p>-Sales and use tax originally due 1/20/21 - 4/14/21</p> <p>No interest or penalties will be assessed if payments are made by 4/15/21.</p>	Automatic	4/15/2021		Maryland Tax Alert 1-06-21
Maryland	Indirect Tax	Various businesses	<p>Business-related tax filing deadlines will be extended until July 15, 2020.</p> <p>The July 15th extension applies to certain business returns with due dates during the months of March, April and May 2020 for businesses filing withholding tax, and admissions & amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee and bay restoration fee returns.</p> <p>Business taxpayers who file and pay the above applicable returns by the extended due date will receive a waiver of interest and penalties.</p> <p>The Comptroller will also not send out lien warning notices, issue liens, attach bank accounts, hold up license renewal, or offset vendor payments for Maryland taxes.</p>	Automatic	7/15/2020	Taxpayers who paid their sales tax obligations due March 20 before the deadline was extended can request a refund.	Maryland Tax Alert 04-20
Maryland	Indirect Tax	Corporations, individuals and entities filing fiduciary income tax returns	<p>The following filing and payment deadlines have been extended to April 15, 2021:</p> <p>-Admissions and amusement tax due 1/10/21 - 4/14/21</p> <p>-Alcohol taxes due 1/15/21-4/14/21</p> <p>-Tobacco taxes due 1/15/21-4/14/21</p> <p>-Motor fuel taxes due 1/1/21-4/14/21</p> <p>-Tire recycling fees due 1/21/21</p> <p>-Bay restoration fees due 1/20/21-4/14/21</p> <p>No interest or penalties will be assessed if payments are made by 4/15/21.</p>	Automatic	4/15/2021		Maryland Tax Alert 1-06-21
Maryland	Property Tax	All taxpayers	The annual report filing for personal property tax is extended from April 15, 2020 to July 15, 2020.	Automatic	7/15/2020		Notice (3/12)
Maryland	Payroll/Employment Tax	Employers	COVID-19 UI benefits will not be charged to employer accounts.	Automatic	Duration of the COVID-19 emergency		MD HB1663
Maryland	Payroll/Employment Tax	Employers	Income tax withholding payments due for periods including February, March, April and May, 2020, may be submitted by July 15, 2020 without incurring interest or penalties.	Automatic	7/15/2020		Maryland Tax Alert 04-20
Maryland	Payroll/Employment Tax	Employers	The Comptroller's Office will recognize the temporary nature of a business' interim workplace model and employee deployment in light of and during the current health emergency and will not use these temporary measures to impose business nexus; to alter the sourcing of business income; or to impose additional withholding requirements on the employer.	Automatic	Duration of the COVID-19 emergency		Maryland Tax Alert 04-14-20B
Maryland	Payroll/Employment Tax	Employers	Effective October 1, 2020, the ESA is requiring that certain employers provide written notice to employees of a reduction in operations within 60 days in advance.	Automatic	N/A		SB780
Maryland	Payroll/Employment Tax	Employers	<p>The following filing and payment deadlines have been extended to April 15, 2021:</p> <p>-Withholding tax originally due 2/1/21 - 4/14/21</p> <p>No interest or penalties will be assessed if payments are made by 4/15/21.</p>	Automatic	4/15/2021		Maryland Tax Alert 1-06-21

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Maryland	Unclaimed Property	Insurance Companies	The deadline to report and pay unclaimed property for insurance companies for calendar year 2019 is extended to July 31, 2020. Companies should continue to report the unclaimed property amounts and make payment at the same time.	Automatic	7/15/2020		Maryland Tax Alert 04-20
Maryland	Loan/Grant/Non-Tax Item	Small businesses	Larry Hogan announced a \$175M relief package to assist small businesses among others. The education company Lurn has created an emergency relief fund to provide up to \$500 grants to small businesses.	By Request		Lurn grants	Governor Hogan Announces Closure of All Non-Essential Businesses, \$175 Million Relief Package for Workers and Small Businesses Affected By COVID-19
Maryland	Loan/Grant/Non-Tax Item	All taxpayers	Foreclosures and evictions are suspended for the duration of the COVID-19 emergency	Automatic	The duration of the COVID-19 emergency		Executive Order 20-04-03-01
Maryland	Loan/Grant/Non-Tax Item	Small businesses	Maryland is offering \$130M in loan and grant funding for small businesses and manufacturers impacted by the COVID-19 emergency.	By Request			Maryland COVID-19 Emergency Relief Fund
Massachusetts	Income Tax	Individuals	The Massachusetts Department of Revenue has issued a technical information release (TIR) that extends and revises the previously-announced Massachusetts tax relief in situations in which employees work remotely due solely to the coronavirus ("COVID-19") pandemic. The TIR makes the relief provisions effective until 90 days after the state of emergency in Massachusetts is lifted. The TIR announces that, while the relief rules remain in effect, the presence of one or more employees working remotely in Massachusetts due to: (1) a government order issued in response to the COVID-19 pandemic; (2) 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 (3) 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.	Automatic	The duration of the COVID-19 emergency		[Massachusetts Technical Information Release No. 20-15, 12/08/2020]
Massachusetts	Income Tax	Individuals	State income tax filing and payment deadline is extended to July 15, 2020.	Automatic	7/15/2020		Press Release (3/27/20)
Massachusetts	Income Tax	All taxpayers	Massachusetts adopts the current IRC. It follows the 50% ATI threshold under the CARES act for IRC Sec. 163(j). It does not follow any of the NOL provisions of the CARES Act. It does not treat PPP loan forgiveness as taxable income, and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A		Mass. Gen. L. Chapter 63 § 1
Massachusetts	Income Tax	Individuals	If a taxpayer is unable to pay a scheduled tax return payment, there are options available including, canceling any payments scheduled through tax preparation software or through DOR's website without logging in, by calling the contact center at (617) 887-6367. If a taxpayer has a MassTaxConnect account and scheduled a payment through their account, they can cancel the payment on their own through their account provided it's done at least two days prior to the scheduled payment date. If a taxpayer cancels a payment at this time, it must be paid by the extended deadline of July 15, 2020.	By Request	7/15/2020		Important COVID-19 Coronavirus Response Update from DOR
Massachusetts	Income Tax	Individuals	Qualified education loan payments made by an employer should be included in gross income and will allow a deduction for the interest an employee pays on those loans.	Automatic	N/A		TIR 20-9
Massachusetts	Income Tax	Corporations	Penalties will be waived on corporate excise returns filed after the due date if filing and payment are completed by July 15, 2020. Interest will accrue if the tax is not paid by April 15, 2020. The deadline for the returns has also not changed.	Automatic	7/15/2020		TIR 20-10
Massachusetts	Income Tax	All taxpayers	The Massachusetts Department of Revenue has promulgated Emergency Regulations 830 CMR 62.5A.3 that provides the sourcing rules that apply to income earned by a nonresident 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. The rule explains the parallel treatment to be accorded to resident employees with income tax liabilities in other states that have adopted similar sourcing rules. The regulation applies to the sourcing of wage income attributable to employee services performed commencing March 10, 2020 through 90 days after the date on which the Governor of the Commonwealth gives notice that the Massachusetts COVID-19 state of emergency is no longer in effect.	Automatic	N/A		Checkpoint
Massachusetts	Income Tax	All taxpayers	For the duration of the Massachusetts COVID-19 state of emergency, 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. Relatedly, 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.	Automatic	Duration of the COVID-19 emergency+90 days or 12/31/20 whichever first		TIR 20-5 (4/21/20)
Massachusetts	Income Tax	Individuals	"For the duration of the Massachusetts COVID-19 state of emergency, all compensation received for personal services performed by a non-resident who, immediately prior to the Massachusetts COVID-19 state of emergency, was an employee engaged in performing such services in Massachusetts, and who, during such emergency, is performing such services from a location outside Massachusetts due solely to the Massachusetts COVID-19 state of emergency, will continue to be treated as Massachusetts source income subject to personal income tax under M.G.L. c. 62 and personal income tax withholding. "	Automatic	Duration of the COVID-19 emergency		TIR 20-5 (4/21/20)
Massachusetts	Business Activity Taxes and Fees	All taxpayers	Local authorities have the option to waive interest and penalties for late payment of excise tax, betterment assessment, water rate or sewer use where payment is made before June 30, 2020.	Unclear	Varies		BUL-2020-02
Massachusetts	Sales/Use Tax	All taxpayers	For the duration of the Massachusetts COVID-19 state of emergency, 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. Relatedly, 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.	Automatic	Duration of the COVID-19 emergency		TIR 20-5 (4/21/20)
Massachusetts	Sales/Use Tax	Vendors with cumulative sales liability less than \$150,000 for the 12 month period ending Feb 29, 2020	Returns and payments due during the period beginning March 20, 2020 and ending April 30, 2021, inclusive, shall be suspended. All such returns and payments shall be due on May 20, 2020.	Automatic	4/30/2021	This suspension does not apply to marijuana retailers as defined in M.G.L. c. 94G, § 1, marketplace facilitators or vendors selling motor vehicles. Such vendors shall continue to file returns and make payments.	830 CMR 62C.16.2
Massachusetts	Sales/Use Tax	Vendors	For the duration of the COVID-19 state of emergency in Massachusetts, 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.	Automatic			TIR 20-5 (4/21/20)

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Massachusetts	Indirect Tax	Vendors with meals tax return and payment obligations, and operators and intermediaries with room occupancy excise return	Waiver of late-file or late-pay penalties for returns and payments due from March 20, 2020 to April 30, 2021. Both filing and remittance obligations are suspended. The first return will be due May 20, 2021.	Automatic	4/30/2021		TIR-20-12 (9/16/20)
Massachusetts	Property Tax	All taxpayers	Local authorities have option to extend the property tax due date to June 1, 2020. They may also extend the application for exemptions to June 1, 2020.	Unclear	Varies		BUL-2020-02
Massachusetts	Payroll/Employment Tax	Employers	The employer of such employee who is working in Massachusetts due to COVID-19 is not obligated to withhold Massachusetts income tax for the employee to the extent that the employer remains required to withhold income tax with respect to the employee in such other state.	Automatic	Duration of the COVID-19 emergency		TIR 20-5 (4/21/20)
Massachusetts	Payroll/Employment Tax	Employers/Employees	TIR 20-9 covers the treatment of a variety of issues related to the CARES Act including expansion of unemployment benefits, tax-favored withdrawals, loans from qualified retirement plans and changes to health savings accounts.	Automatic	N/A		TIR 20-9
Massachusetts	Payroll/Employment Tax	Employers	The Massachusetts Department of Unemployment Assistance announced that employers impacted by COVID-19 may request an up to a 60-day grace period to file quarterly state unemployment insurance (SUI) tax and wage reports and pay SUI contributions.	By Request	60 days		COVID-19 Guidance and Directives
Massachusetts	Payroll/Employment Tax	Employers	Employer Charges • Private Contributory Employers will not be charged for COVID-19 claims. • Contributory Government will only be charged for 50% of COVID-19 claims. • Government and Non-Profit Reimbursable Employers will only be charged for 50% of COVID-19 claims.	Automatic	Duration of the COVID-19 emergency		COVID-19 Unemployment Eligibility Information
Massachusetts	Payroll/Employment Tax	Employers	An out of state employee performing work remotely in Massachusetts immediately prior to the COVID-19 emergency ho continues to perform that work at an out of state location during the emergency is subject to Massachusetts withholding.	Automatic	Duration of the COVID-19 emergency	This is not a benefit, but rather clarification from the state.	830 CMR 62.5A.3 (4/21/20)
Michigan	Income Tax	Individuals	for the 2021 tax year only, "personal property, including exempt personal property, that is located on tax day in an alternate location due to the COVID-19 pandemic must not be assessed in that alternate location but instead must be assessed in its ordinary location." The "alternate location" is the location that personal property was moved due to COVID-19. The "ordinary location" is where the personal property would have been located for its primary use but for the need to move it to an alternate location due to COVID-19. The new law further states that evidence of the ordinary location includes, but is not limited to, the following: (1) a business location of the owner or other person beneficially entitled to the property or in possession of it, as described in Mich. Comp. Laws Ann. § 211.13(1), where the property usually is deployed under conditions unaffected by the COVID-19 pandemic; and (2) if the property was located in the geographic area of a local tax collecting unit in Michigan as of December 31, 2019, that location	Automatic	Duration of the COVID-19 emergency		Public Act 352 of 2020: Pe
Michigan	Income Tax	Individuals	State and city income tax filing and payment deadline is extended to July 15, 2020. This includes any tax due or extension payments. Additionally, if a taxpayer e-filed his or her return prior to the extension announcement and opted to pay tax balances electronically on or around April 15, 2020, the taxpayer may contact his or her financial institution to place a stop payment on the scheduled debit. Fee waiving for an ACH stop payment is determined by each bank or credit union, not the state.	Automatic	7/15/2020	Individual Income Tax Notice	Executive Order 2020-26
Michigan	Income Tax	Corporations	State and city income tax filing and payment deadline is extended to July 31, 2020. For state income tax only, the extension also includes second quarter estimated payments and fiscal year income tax returns and payments due on or after April 15, 2020 and before July 30, 2020.	Automatic	7/31/2020	Department of Treasury Notice (4/17/20)	Executive Order 2020-26
Michigan	Income Tax	Individuals	Nonresidents who are working for a company that is located in a Michigan city imposing a city income tax are not subject to tax or wages earned while telecommuting from a location outside that city.	Automatic	N/A		City Income Taxes and Telecommuting FAQ
Michigan	Income Tax	Appeals	"The deadlines for the filing of petitions for new appeals with the Michigan Tax Tribunal, answers to those petitions, and the filing of motions and responses to motions in cases not currently scheduled for a Small Claims telephonic hearing or an Entire Tribunal telephonic prehearing conference shall be extended pursuant to the period that the governor's "stay home, stay safe" order is in effect. Time periods that would otherwise begin during the period of the "stay home, stay safe" order will not start until weekend or state holiday, the filing will be treated as timely if filed on the next business day. See MCL 205.735a(8). This extension does not preclude parties from filing petitions, answers, and motions prior to the expiration of the "stay home, stay safe" order."	Automatic	The duration of the COVID-19 emergency		Michigan Tax Tribunal COVID-19 Procedural Updates (4/2/20)
Michigan	Income Tax	All taxpayers	Michigan adopts the IRC in effect on January 1, 2018 and therefore doesn't adopt any of the tax provisions of the CARES Act unless specifically allowed by the state. It does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A		Mich. Comp. Laws Ann. § 206.607(6)
Michigan	Sales/Use Tax	Entities remitting sales and use tax in Michigan	Penalty and interest waived for monthly sales and use tax returns due March 20 and April 20, 2020. Both returns must be submitted with payment by May 20, 2020.	Automatic	5/20/2020	This is not available for accelerated sales and use tax filers	Notice (4/14/20)
Michigan	Sales/Use Tax	Entities remitting sales and use tax in Michigan	The Department of Treasury is waiving penalty and interest for the late payment of tax or the late filing of any monthly or quarterly return due on May 20, 2020. The waiver will be effective for a period of 33 days; therefore, any monthly or quarterly payment or return currently due on May 20, 2020 may be submitted to the Department without penalty or interest through June 22, 2020.	Automatic	6/22/2020		SUW Penalty and Interest Waiver Until June 20
Michigan	Sales/Use Tax	Entities remitting sales and use tax in Michigan	The Department of Treasury is waiving penalty and interest for the late payment of sales or use taxes that were due on June 22, 2020 for non-accelerated monthly and quarterly tax filers that will remit the tax on an installment basis over a period not to exceed six months.	Automatic	6 months		SUW Installment Payment Options Available



Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Michigan	Indirect Tax	Motor carriers	<p>"The Order temporarily suspends the licensing and decal requirements under section 5 of the MCFTA, MCL 207.215, and the trip permit requirements under section 7 of the MCFTA, MCL 207.217, for certain motor carriers. In addition, the Order temporarily suspends any other credentialing requirements administered by the Department under the IFTA for certain motor carriers. Enforcement of these credentialing requirements under the MCFTA and/or IFTA are also suspended, as are fines, penalties, or criminal sanctions for violations of these credentialing requirements, for certain motor carriers while operating in Michigan. "</p> <p>In recognition of the Order, the Department waives the credentialing requirements (licenses, decals, and trip permits) under the MCFTA and/or IFTA, and suspends enforcement of those requirements, for motor carriers covered by the Order beginning April 8, 2020 at 6:50 a.m. through May 5, 2020 at 11:59 p.m. This waiver does not apply to, suspend, or otherwise affect a motor carrier's responsibility for reporting, paying, remitting (or recordkeeping requirements for) taxes imposed or arising under the MCFTA and/or IFTA. This waiver does not imply or grant an exception to any state laws, regulations, or requirements other than as may be provided by the Order. The waiver does not apply to, suspend, restrict, or waive any laws, regulations, or other requirements of other IFTA jurisdictions.</p>	Automatic	5/5/2020		NOTICE: WAIVER OF IFTA CREDENTIALING REQUIREMENTS
Michigan	Indirect Tax	Various businesses	Michigan tobacco tax, Michigan International Fuel Tax Agreement (IFTA), and the Michigan motor fuel tax filing deadlines have not changed due to the COVID-19 pandemic, and the monthly report and payment is due the 20th of each month.	Automatic	N/A		Business Tax
Michigan	Property Tax	Individuals	The deadline for filing the principal residence exemption application is extended to June 30, 2020.	Automatic	6/30/2020		S.B. 940 (6/24/20)
Michigan	Property Tax	All taxpayers	The property tax foreclosure deadline is extended to June 29, 2020.	Automatic	6/29/2020		Michigan Executive Order 2020-16 (5/28/20)
Michigan	Payroll/Employment Tax	Entities remitting withholding taxes in Michigan	L. 2019, S886 provides that employers will not be charged for unemployment benefits paid to a claimant December 31, 2020 who was laid or placed on a leave of absence due to COVID-19 related reasons for the period ending December 31, 2020. Employers are permitted to apply for approval of a shared-work plan if the employer meets certain requirements concerning reports, payments, account reserves, wage payment, and hiring assurances. However, until December 31, 2020, a shared-work plan may be approved during the COVID-19 pandemic even if these requirements are not met. For benefits charged after March 15, 2020, but before January 1, 2021, employers have one year after a benefit payment is charged against their account to protest.	Automatic	12/31/2020		L. 2019, S886
Michigan	Payroll/Employment Tax	Entities remitting withholding taxes in Michigan	Penalty and interest waived for withholding taxes due March 20 and April 20, 2020. Both returns must be submitted with payment by May 20, 2020.	Automatic	5/20/2020	This is not available for accelerated withholding tax filers.	Notice (4/14/20)
Michigan	Payroll/Employment Tax	Employers	The Department of Treasury is waiving penalty and interest for the late payment of tax or the late filing of any monthly or quarterly return due on May 20, 2020. The waiver will be effective for a period of 31 days; therefore, any monthly or quarterly payment or return currently due on May 20, 2020 may be submitted to the Department without penalty or interest through June 20, 2020.	Automatic	6/20/2020		SUW Penalty and Interest Waiver Until June 20
Michigan	Payroll/Employment Tax	Employers	The Department of Treasury is waiving penalty and interest for the late payment of tax or the late filing of any monthly or quarterly return due on May 20, 2020. The waiver will be effective for a period of 33 days; therefore, any monthly or quarterly payment or return currently due on May 20, 2020 may be submitted to the Department without penalty or interest through June 22, 2020.	Automatic	6 months		SUW Installment Payment Options Available
Michigan	Payroll/Employment Tax	Employers	The Michigan Department of Labor and Economic Opportunity has issued a series of Frequently Asked Questions (FAQs) pertaining to employees who refuse to return to work as businesses begin to reopen.	Automatic	Duration of the COVID-19 emergency		Suitable Work and Refusal to Work
Michigan	Payroll/Employment Tax	Employers/Employees	An executive order has been issued that bans employment retaliation due to COVID-19.	Automatic	Duration of the COVID-19 emergency		Executive Order 2020-166
Michigan	Payroll/Employment Tax	Employers	Youth Permits are not required to be made in person until July 3, 2020	Automatic	7/3/2020		Executive Order 2020-116
Michigan	Loan/Grant/Non-Tax Item	Students	Collection activities on delinquent Federal Family Education Loan Program (FFELP) student loans, made by a financial institution and serviced by the Michigan Guaranty Agency, will be halted until Sept. 30, 2020.	Automatic	9/30/2020		State Treasury Providing Student Loan Assistance During COVID-19 Pandemic



Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Michigan	Loan/Grant/Non-Tax Item	All	Governor Whitmer allows remote public meetings and administrative hearings until the end of the COVID-19 emergency	Automatic	Duration of the COVID-19 emergency		Executive Order 2020-154
Michigan - Detroit	Income Tax	All taxpayers	For City of Detroit calendar and fiscal returns otherwise due between April 15, 2020 and before July 15, 2020, the return and payment of tax has been automatically extended to July 15, 2020.	Automatic	7/15/2020		City Tax - Detroit
Michigan - Detroit	Payroll/Employment Tax	Employers	City of Detroit 2019 Employer Withholding Tax filing deadline for March and April 2020 monthly/quarterly return is May 15, 2020. There is also an automatic deadline extension which applies to second quarter estimated payments for calendar year filers and any fiscal year estimated payments due during the extension period	Automatic	5/15/2020		City Employer Withholding Tax - Detroit
Minnesota	Income Tax	All taxpayers	Taxpayers must report gains from paycheck protection loan forgiveness on their Minnesota return even if federally exempt	By Request	7/15/2020		FAQ's posted
Minnesota	Income Tax	Individuals	The Department is providing additional time until July 15, 2020, for taxpayers to file and pay 2019 Minnesota Individual Income Tax without any penalty and interest. This includes estimated and extension tax payments for the 2019 tax year.	Automatic	7/15/2020	It does not include estimated tax payments for individual income taxes due April 15, 2020, for the 2020 tax year. The Department has indicated that stimulus payments will not be included in taxable income.	Response to COVID-19 (3/23/20)
Minnesota	Income Tax	Individuals	Minnesota explains the filing requirements and treatment of unemployment compensation due to COVID-19.				COVID FAQs for Individuals
Minnesota	Income Tax	Businesses	The Minnesota Department of Revenue sent COVID-19 Business Relief Payments to restaurants, bars, gyms, and bowling centers affected by the COVID-19 pandemic. The Department notified eligible businesses and mailed their payments on January 13, 2020	Automatic	N/A		COVID-19 Business Relief f
Minnesota	Income Tax	Businesses	The Minnesota DOR has given guidelines for when to request COVID-19 related penalty or interest abatements.	By Request	Duration of the COVID-19 emergency		Minnesota DOR FAQ
Minnesota	Income Tax	All taxpayers	The MN tax court will remain closed to in-person filing, and all appeals must be filed by mail until further notice.	Automatic	Duration of the COVID-19 emergency		COVID-19 and the Tax Court
Minnesota	Income Tax	Out-of-state businesses	The Minnesota Department of Revenue will not seek to establish nexus solely based on an employee temporarily working from home as a result of the COVID-19 emergency.	Automatic	Duration of the COVID-19 emergency		COVID FAQs for Businesses
Minnesota	Income Tax	Individuals	There are no additional payment or withholding requirements for Minnesota residents who are telecommuting from a Minnesota location due to COVID-19	Automatic	Duration of the COVID-19 emergency		COVID FAQs for Individuals

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Minnesota	Income Tax	All taxpayers	Minnesota adopts the IRC as of December 31, 2018 and therefore will not incorporate the tax provisions of the CARES Act unless specifically allowed by the state. It may treat PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds. CRF payments from local governments will likely be treated as gross income and taxable by the state.	Automatic	N/A	COVID FAQs for Businesses	Minn. Stat. § 290.01, Subd. 31
Minnesota	Income Tax	All taxpayers	Until May 18, 2020, all appeals from orders of the Commissioner of Revenue may be filed only by mail. The Tax Court is closed until May 18, 2020 to in-person filing. The date of mailing will be considered the date of filing. Requests for 30 day extensions of the time to appeal should be made by email to submissions@taxcourt.state.mn.us.	Automatic	5/18/2020		Tax Court
Minnesota	Sales/Use Tax	Out-of-state businesses	The Minnesota Department of Revenue will not seek to establish nexus solely based on an employee temporarily working from home as a result of the COVID-19 emergency.	Automatic	The duration of the COVID-19 emergency		COVID FAQs for Businesses
Minnesota	Sales/Use Tax	Entities remitting sales/use tax in Minnesota	Minnesota will not waive use tax requirements when manufacturers, other groups, or organizations donate medicine, medical supplies, or other goods to fight the COVID-19 pandemic in the state	N/A	N/A		COVID FAQs for Businesses
Minnesota	Sales/Use Tax	Entities remitting sales and use tax in Minnesota	<p>The Minnesota Department of Revenue is granting a Sales and Use Tax grace period for businesses identified in Executive Order 20-04. During this time the department will not assess penalties or interest. Identified businesses with a monthly Sales and Use Tax payment due March 20, 2020, will have until May 20 to make that payment. These customers should still file their return by March 20. Taxpayers with a quarterly Sales and Use payment due April 20, 2020 now have until May 20, 2020 to make payment.</p> <p>Additionally, Minnesota Department of Revenue stated that for taxpayers who are not covered by Executive Order 20-04, their monthly sales and use tax returns for March are due April 20, 2020. In addition, first quarter sales and use tax returns are also due April 20, 2020. Also, for taxpayers that are not covered by Executive Order 20-04, first quarter sales and use tax returns are due April 20, 2020. Taxpayers must file a return even if they are reporting \$0 in tax.</p>	Automatic	5/20/20 for business identified under Executive Order 20-24; 4/20/20 for entities not covered under Executive Order 20-24		Sales and Use Tax payment grace period extended to May 20, 2020 (5/20/20)
Minnesota	Sales/Use Tax	Entities remitting sales and use tax in Minnesota	The Department will not extend the grace period beyond May 20 for sales tax payments due in March and April. The grace period of May 20 did not get extended. Instead, the department will work with customers on a case-by-case basis. We will allow payments that were due in March and April to be paid by May 20 without penalty or interest.	Automatic	5/20/2020		COVID-19 FAQs
Minnesota	Indirect Tax	Various businesses	The following COVID-19 relief payments are not subject to Provider, Hospital, or Surgical Center taxes: (1) Federal CARES Act payments received under the following federal laws to prevent, prepare for, and respond to the COVID-19 pandemic: (a) Public Law No. 116-127, (b) Public Law No. 116-136, and (c) Public Law No. 116-139. (2) Minnesota Department of Health: (a) payments received from the Public Health Response Contingency Account (2020 Minnesota Laws, Chapter 70, Article 1), and (b) payments received from the Health Care Response Fund and Provider Grant Program	Automatic	N/A		MinnesotaCare Taxes



Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Minnesota	Indirect Tax	Various businesses	MinnesotaCare returns can be extended, by request, 60 days. This applies to the following taxes: Provider Tax, Hospital Tax, Surgical Center Tax, Wholesale Drug Distributor Tax and Legend Drug Use Tax.	By Request	5/15/2020		MinnesotaCare Notice for Filing Extension (3/20/20)
Minnesota	Indirect Tax	Various businesses	Lawful Gambling Tax payments due March 20, 2020 can be extended, by request, up to 30 days.	By Request	4/20/2020		Lawful Gambling Tax Payment Extension (3/19/20)
Minnesota	Indirect Tax	Cigarette & Tobacco Distributors	March 2020 distributor cigarette and/or tobacco tax returns are due April 20, 2020. Taxpayers can file their return and pay any tax electronically through the Department's e-Services system. If a taxpayer is filing a paper return, the taxpayer should use the revised Cigarette Tax forms (noted "For Periods after Jan. 1, 2020"), which reflect the 2020 sales tax on cigarettes of 61¢ per pack of 20 cigarettes (for packages with a different quantity, adjust tax proportionally). The Department is also reminding taxpayers that to ensure the health and safety of the Department's customers and employees and to help slow the spread of COVID-19, cigarette stamp orders will only be shipped on Tuesdays and Fridays	Automatic	4/20/2020		Cigarette And Tobacco Tax
Minnesota	Indirect Tax	Occupancy Taxpayers	The state will grant a 60-day payment grace period for Occupation Tax annual payments due May 1, 2020. The extension of payment will be until July 1, 2020. The return is still due May 1 unless extended.	Automatic	7/1/2020		Minnesota Occupation Tax
Minnesota	Property Tax	All taxpayers	The Department of Revenue cannot delay the May 15 due date for property taxes.	Automatic	5/15/2020		COVID-19 Property Tax FAQs
Minnesota - Anoka County	Property Tax	All taxpayers	The county will accept emailed tax petitions for the April 30, 2020 deadline.	Automatic	4/30/2020		Anoka County's Alternate Service Methods for Tax Petitions
Mississippi	Income Tax	Individuals, corporations and fiduciary entities	The deadline to file and pay the 2019 individual income tax and corporate income tax is extended until July 15, 2020. The first and second quarter 2020 estimated tax payments are also extended until July 15, 2020. Penalty and interest will not accrue on the extension period through August 20, 2020. Penalties and interest will start to accrue again starting August 20, 2020.	Automatic	7/15/2020	The extension does not apply to sales tax, use tax or any other tax types. The extension also does not apply to payments on prior liabilities	Department Notice 80-20-002 (5/5/20)
Mississippi	Income Tax	Business entities	Nexus will not be established and apportionment will not be affected by workers temporarily on telework assignments in the state as a result of the COVID-19 emergency.	Automatic	The duration of the COVID-19 emergency		Department News Release (3/26/2020)
Mississippi	Income Tax	All taxpayers	Mississippi adopts the current IRC to the extent that Mississippi law incorporates IRC provisions by reference. It decouples from the IRC Sec. 163(j) limitation. It does not follow the NOL provisions of the CARES Act. The state allows a state specific 2 year NOL carryback. It may treat PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A		Title 35 Mississippi State Tax Commission
Mississippi	Income Tax	All taxpayers	\$2,000 relief payments specifically compensate the taxpayer for initial compliance with the state of emergency. This is not reimbursable by the Back to Business Program. Additional NAICS codes qualify as a an elible taxpayer for the \$2,000 payment. The Back to Business Program payment will also no longer be reduced by funds received via a PPP loan.	Automatic	N/A		SB3053 (effective 8/18/20)
Mississippi	Business Activity Taxes and Fees	Out-of-state businesses	"An out-of-state business that conducts operations within the state for purposes of performing work or services related to a declared state disaster or emergency during the disaster response period shall not be considered to have established a level of presence that would require that business to register, file and/or remit state or local taxes or that would require, except as otherwise provided in this section, that business or its out-of-state employees to be subject to any state licensing or registration requirements. This includes any and all state or local business licensing or registration requirements or state and local taxes or fees, including, but not limited to, unemployment insurance, occupational licensing fees, privilege taxes, sales and use tax or ad valorem tax on equipment brought into the state temporarily for use during the disaster response period and subsequently removed from the state, Public Service Commission or Secretary of State licensing and regulatory requirements."	Automatic	The duration of the COVID-19 emergency	News Release (3/26/20)	Miss. Code Ann. § 27-113-7(1)
Mississippi	Sales Tax	All taxpayers	Nexus will not be established and apportionment will not be affected by workers temporarily on telework assignments in the state as a result of the COVID-19 emergency.	Automatic	The duration of the COVID-19 emergency		Department News Release (3/26/2020)
Mississippi	Sales/Use Tax	All taxpayers	The Commissioner has the authority, by statute, to extend all sales/ use and local tax levies by only one month without requiring the imposition of interest. As of this time, the Commissioner has not extended the time to file returns; however, they are agreeing to delay the imposition of interest and penalty on any unpaid tax balance for the period covered by the presidentially declared national emergency starting March 15, 2020.	Automatic	The duration of the COVID-19 Emergency		Mississippi Department of Revenue Response to Requests for Relief
Mississippi	Property Tax	Individuals	The homestead application deadline is extended to May 1, 2020	Automatic	5/1/2020		Department News Release (3/26/2020)
Mississippi	Property Tax	All taxpayers	The due date for personal property renditions and payment has been extended to May 1, 2020.	Automatic	5/1/2020		Department News Release (3/26/2020)
Mississippi	Payroll/Employment Tax	Employers	Charges related to COVID-19 for employer accounts are waived from March 8, 2020 to June 27, 2020.	Automatic	6/27/2020		Executive Order No 1481
Mississippi	Payroll/Employment Tax	Employers	Employers are not required to withhold on wages for employees temporarily working in the state based on work from home requirements.	Automatic	The duration of the COVID-19 emergency		Department News Release (3/26/2020)
Mississippi	Payroll/Employment Tax	Employers/Employees	Certain unemployment eligibility requirements are waived due to COVID-19 such as the one week waiting period. Work search requirements have also been allowed some flexibility.	Automatic	Varies		Executive Order 1510

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Mississippi	Payroll/Employment Tax	Employers	The first quarter 2020 unemployment insurance contribution deadline has been extended to July 31, 2020 for contributory and reimbursing employers. Employers that were unable to pay the contributions or reimbursements by 4/30/2020 deadline will not be subject to late penalties. Additionally, employers' accounts are not charged with benefits paid to employees who have been unemployed due to COVID-19. Additionally employers are required to provide notification for the availability of unemployment insurance benefits at the time of separation due to COVID-19.	Automatic	7/31/2020	Resources for Workers and Businesses on COVID-19	Executive Order No. 1481
Mississippi	Loan/Grant/Non-Tax Item	Small businesses	\$2,000 grants and aid up to \$25,000 may be available for small businesses in Mississippi. The business must have existed prior to March 1 and have fewer than 50 employees.	By Request	Duration of the COVID-19 emergency	HB1811 (10/9/20)	COVID-19 Relief
Missouri	Income Tax	Corporations, Employees/Employers	The Missouri Department of Revenue issued proposed regulations under 12 CSR 10-2.109, which allows employers that did not have an adequate time and attendance system in 2020 the option to declare that they withheld income tax from employees' wages as if they were earned for work performed at the employee's primary work location within the state, without regard to the employee's temporary work location during the COVID-19 relief period.	Automatic	Through Dec 31st, 2020		
Missouri	Income Tax	Individuals, corporations, partnerships and those filing Trust and Estate returns	Mirroring the Federal guidance issued by the Internal Revenue Service (IRS), the Missouri Department of Revenue (DOR) will provide special filing and payment relief to individuals and business entities: -Filing deadline extended: The deadline to file income tax returns has been extended from April 15, 2020, to July 15, 2020. -Payment relief for individuals and corporations: income tax payment deadlines for individual and corporate income returns with a due date of April 15, 2020, are extended until July 15, 2020. This payment relief applies to all individual income tax returns, income tax returns filed by C Corporations, and income tax returns filed by trusts or estates. The Department of Revenue will automatically provide this relief, so filers do not need to take any additional steps to qualify. -This relief for individuals and corporations will also include estimated tax payments for tax year 2020 that are due on April 15, 2020. Further, the state is providing additional relief to individuals and corporations by also extending the due date for the 2nd quarterly estimated payment, originally due June 15, 2020, to July 15, 2020.	Automatic	7/15/2020	Department of Revenue News Release (4/13/2020)	Governor Parson Protects Missouri's Most Vulnerable Citizens and Workers Impacted by COVID-19 (3/21/20)
Missouri	Income Tax	All taxpayers	Missouri adopts the current IRC but decouples from the limitation under IRC Sec. 163(j). It follows the elimination of 80% NOL limitation under the CARES Act and allows a state specific 2 year carryback. It does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A		Mo. Rev. Stat. § 143.091
Missouri	Business Activity Taxes and Fees	Out-of-state businesses	Missouri exempts an out of state business and its employees from withholding, income, use tax, employment, licensing and registration requirements for a period of 60 days after the emergency is declared. The out-of-state business must provide assistance related to rebuilding infrastructure related to the emergency within 10 days of entering the state.	Automatic	60 days		HB 1801
Missouri	Payroll/Employment Tax	Employers/Employees	2020 First quarter employer state unemployment insurance payments can be made as late as June 1, 2020. Reports are still due by April 30, 2020. Additionally, the Missouri Department of Labor has waived any waiting week requirement served for all claims filed as a result of the coronavirus. That means, unlike prior to the order, eligible individuals will receive payment for the waiting week as their first payment and not have to wait until they have exhausted benefits to be paid for the waiting week.	Automatic	7/5/2020	Claimants will be required to start fulfilling work-search requirements and the Department will stop waiving the one-week waiting period for claims after July 5, 2020.	Unemployment Information FAQ (3/30/2020)
Missouri	Payroll/Employment Tax	Employers/Employees	The Department announced that employers participating in the PPP may, to protect their UI accounts and the Missouri UI trust fund, report PPP wage payments made to employees electronically. Workers filing for UI benefits are required to report weekly earnings, including PPP payments. Worker's who receive back pay from the PPP for a period in which they were requesting UI benefits should report the PPP earnings to the Department.	Automatic	Duration of the COVID-19 emergency		Coronavirus (COVID-19) Information
Missouri	Payroll/Employment Tax	Employers/Employees	Contributory employers will not be charged for unemployment insurance (UI) benefits collected by workers affected by COVID-19. Additionally, the state is suggesting that employers use the shared work program, and divide work remaining among employees as an alternative to layoff.	Automatic	7/5/2020	The Department will once again charge employers with unemployment insurance benefits starting July 5, 2020.	Coronavirus (COVID-19) Information
Missouri	Payroll/Employment Tax	Employers/Employees	The Missouri Department of Labor (DOL) has released Frequently Ask Questions (FAQs) addressing the coronavirus (COVID-19) for employees and employers.	Automatic	Duration of the COVID-19 emergency		MO FAQ
Missouri	Unclaimed Property	All	Reporting unclaimed property will be granted a 30-day extension when requested in writing.	By Request	30 days		Missouri Important Notice
Missouri - St. Louis	Payroll/Employment Tax	Employers/Employees	Employees working remotely as a result of COVID-19 should be treated as working in their original place of work for the city's earnings tax.	Automatic	Duration of the COVID-19 emergency		COVID-19 Withholding and Refund Policy
Montana	Income Tax	Individuals	Deadline is extended to July 15, 2020 for filings and payments. First quarter estimated payments are also extended to July 15, 2020.	Automatic	7/15/2020	Second quarter estimated payment due date remains unchanged. Taxpayers must contact the Department at bolsen@mt.gov to cancel any scheduled payments. The payment would then need to be rescheduled.	Governor Bullock Extends Montana's Tax Filing Deadline (3/20/20)
Montana	Income Tax	Individuals, estates and trusts	A five year carryback of NOLs is allowed. Taxpayers can also elect to forego the carryback on their 2020 returns.	Automatic	N/A		Department of Revenue Guidance
Montana	Income Tax	Corporations	The NOLs provisions enacted by the CARES Act do not apply to C corporations having a Montana filing obligation.	Automatic	N/A		Department of Revenue Guidance
Montana	Income Tax	All taxpayers	Montana has issued a notice regarding the taxability of certain CARES Act Relief Provisions.	Automatic	N/A		MT Department of Revenue Notice
Montana	Income Tax	All taxpayers	Montana adopts the current IRC and follows the 50% ATI threshold under the CARES Act for IRC Sec. 163(j). It does not follow the elimination of the 80% NOL limitation under the CARES Act or the 5 year carryback under the CARES Act. It allows a state specific 3 year NOL carryback with a \$500,000 limit. It does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A		Mont. Code Ann. § 15-31-113
Montana	Income Tax	Taxpayers on payment plans	The Collections Bureau is assessing situations on a case-by-case basis and may allow for a deferral of payments.	Contact Collections Bureau at least one week before payment due date	Varies		Questions on Payment Plans (3/18/20)
Montana	Property Tax	Municipalities and Counties	Waives the current requirement that local and county governments implement a 2 mill emergency levy in order to access new funding coming to the state through the federal Coronavirus Aid, Relief and Economic Security (CARES) Act. This Directive will waive the current statutory requirement that requires local and county governments to use all available emergency levies before they are able to access state emergency or disaster funding.	Automatic	The duration of the COVID-19 emergency		Directive implementing Executive Orders 2-2020 and 3-2020

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Montana	Payroll/Employment Tax	Employers/Employees	Benefits paid under the COVID-19 provisions will not be charged against the accounts of the individual's employer. Additionally, individuals that are unemployed due to COVID-19 do not have to show that they are actively seeking work in order to receive their benefits. Additionally, the one week waiting period requirement to receive benefits is temporarily suspended.	Automatic	The duration of the COVID-19 emergency		Montana Administrative Register 24-11-355
Montana	Loan/Grant/Non-Tax Item	Distillers	There will be no taxes on the production of sanitizer made by licensed distillers.	Automatic	The duration of the COVID-19 emergency		Montana DOR Release (3/19/20)
Nebraska	Income Tax	Individuals and corporations	The tax filing and payment deadline has been extended to July 15, 2020 for filings and payments between April 15, 2020 and July 15, 2020. This includes estimated payments for Q1. Guidance has been updated so estimated payments for Q2 are still due June 15, 2020.	Automatic	7/15/2020	Corporate Income Tax - Income tax filing deadline FAQs	Press Release (3/23/20)
Nebraska	Income Tax	All taxpayers	Nebraska adopts the current IRC and follows the 50% ATI threshold under the CARES Act for IRC Sec. 163(j). It follows the elimination of the 80% NOL limitation under the CARES Act but not the 5 year carryback provision. It does not treat PPP loan forgiveness as taxable income.	Automatic	N/A	Effects of the CARES Act on the State of Nebraska's Tax Revenue	Neb. Rev. Stat. § 77-2714
Nebraska	Business Activity Taxes and Fees	Out-of-state businesses	"An out-of-state business that conducts operations within the state for purposes of assisting in repairing, renovating, installing, or building infrastructure or rendering services or other business activities related to a declared state disaster or emergency during the disaster period shall not be considered to have established a level of presence that would subject the out-of-state business or any of its out-of-state employees to any of the following state or local employment, licensing, or registration requirements: Registration with the Secretary of State; Withholding or income tax registration, filing, or remitting requirements; and Sales, use, or ad valorem tax on equipment brought into the state temporarily for use or consumption during the disaster period if such equipment does not remain in the state after the disaster period."	Automatic	The duration of the COVID-19 emergency		Neb. Rev. Stat § 48-3203(2)
Nebraska	Indirect Tax	Entities remitting excise tax in Nebraska	Excise tax payees still have the duty to file and pay the excise tax according to statute. However, the executive order will waive penalties for late payments for the duration of the COVID-19 emergency.	Automatic	The duration of the COVID-19 emergency		Executive Order 20-06
Nebraska	Property Tax	All taxpayers	Penalties and interest on personal property tax returns filed after May 1, 2020 and July 1, 2020 for the 2020 tax year, due to the coronavirus (COVID-19) pandemic will be waived. The Executive Order also provides that the forfeiture of the personal property exemption under the Property Tax Relief Act for failing to timely report tangible personal property is extended to July 15, 2020. Interest will accrue on value added to personal property after the July 15, 2020 extension.	Automatic	7/15/2020		Executive Order No. 20-17 (4/10/2020)
Nebraska	Payroll/Employment Tax	Individuals and employers	Nebraska Governor Pete Ricketts issued Executive Order 20-04 to permit the loosening of eligibility requirements for unemployment insurance (UI) benefits. In line with federal guidance, Governor Ricketts is allowing the Nebraska Department of Labor to waive 1) the requirement that UI benefit recipients search for work; 2) eliminates the unpaid waiting week requirement to be eligible for UI benefits; and 3) waives charges incurred by employers whose team members are filing claims related to COVID-19. The Department of Labor will continue to look at ways to streamline the process of filing for and receiving unemployment insurance benefits as the COVID-19 situation continues to evolve.	Automatic	Claims filed between 3/22/2020 and 5/2/2020.		Executive Order 20-04
Nebraska	Payroll/Employment Tax	Employers	DOR will not require employers to change the state which was previously established in their payroll systems for income tax withholding purposes for employees who are now telecommuting or temporarily relocated to a work location within or outside Nebraska due to the COVID-19 pandemic. A change in work location is not required beginning with the date the emergency was declared, March 13, 2020, and ending on January 1, 2021, unless the emergency is extended.	Automatic	1/1/2021		Frequently Asked Questions about the Income Tax Changes Due to the COVID-19 National Emergency
Nebraska	Loan/Grant/Non-Tax Item	Renters	There is a moratorium on evictions for unpaid rent related to those affected by COVID-19 until May 31, 2020.	Automatic	5/31/2020		Press Release (3/25/20)
Nebraska	Loan/Grant/Non-Tax Item	Nebraska Advantage Act project holders	Nebraska Advantage Act project-holders who fail to maintain required employment and investment levels as a direct result of COVID-19 will not have to repay benefits received.	By Request	The duration of the COVID-19 emergency		GIL 29-20-1
Nevada	Payroll/Employment Tax	Employers	The Nevada Department of Employment, Training, and Rehabilitation is hoping to use federal funds to relieve employer UI accounts of COVID-19 benefit charges.	Unclear	Duration of the COVID-19 emergency		Press release (7/13/20)
Nevada	Sales/Use Tax	All taxpayers	Fees charged by businesses that are attributed to COVID-19 are subject to Nevada sales tax. This additional fee added to the final selling price of retail sales appears to be a move to help recoup costs associated with added implementation expenses and other increased costs. Businesses must include these amounts with the "Total Sales" of their sales and use tax returns. Additionally, businesses must adjust their point of sales systems to properly code this surcharge as a taxable item. For example: Food and Beverages, \$35.50; Covid-19 4%, \$ 1.42; Subtotal, \$36.92; Sales Tax 8.375%, \$ 3.09; Total Due, \$40.01.	Automatic	Duration of the COVID-19 emergency		News Release (6/15/20)
New Hampshire	Income Tax	All taxpayers	For tax years beginning on or after January 1, 2020, New Hampshire adopts the IRC in effect December 31, 2018. Prior to that it was the IRC in effect December 31, 2016. Therefore, it does not adopt the tax provisions of the CARES Act unless specifically allowed by the state. It may treat PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A		N.H. Rev. Stat. Ann. Chapter 158 § 77-A:1, XX(m)
New Hampshire	Income Tax	All taxpayers	State and federal treatment of relief programs vary. The New Hampshire BPT uses federally reported income as a starting point for purposes of calculating a taxpayer's BPT liability. For taxable periods beginning on or after January 1, 2020, taxpayers should use the Internal Revenue Code (IRC) in effect on December 31, 2018. Because the BPT references the IRC in effect on December 31, 2018, the New Hampshire tax treatment of certain COVID-19 financial relief programs will vary from the federal treatment of those same programs.	Automatic	N/A		New Hampshire Technical
New Hampshire	Income Tax	All taxpayers	State-level relief provided to taxpayers required to file the BPT should be included as income for BPT purposes unless it is a loan. Additionally, any state-level relief provided to taxpayers required to file a BET return should be included in the base of the BET return.	Automatic	N/A		Press Release 8/18
New Hampshire	Business Activity Taxes and Fees	Business entities	Taxpayers who have paid their tax in full by April 15, 2020 will be granted an automatic 7 month extension to file the return.	Automatic	11/15/2020	This is not an extension to pay the tax. If you pay in what was paid in 2018 you are eligible for the extension. You may also use your 2018 liability for 2020 estimated payments.	TIR 2020-001 (3/30/2020)
New Hampshire	Business Activity Taxes and Fees	Business entities	Taxpayers whose Business Tax liability for 2018 was \$50,000 or less or Interest & Dividends taxpayers whose 2018 total tax liability was \$10,000 or less are able to pay their tax by June 15, 2020 without interest or penalties.	Automatic	6/15/2020		TIR 2020-001 (3/30/2020)

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
New Hampshire	Property Tax	All taxpayers	Municipalities and Counties are authorized by the Governor to grant blanket abatements of interest charged on property taxes not paid after their assessment for the duration of the State of Emergency. Foreclosures are also suspended for the duration of the State of Emergency.	Automatic	Duration of the COVID-19 emergency	The relief is automatic if adopted by the municipalities and counties.	Emergency Order #25
New Hampshire	Property Tax	All taxpayers	The New Hampshire Department of Revenue Administration (NHDR) is accepting applications for its Low and Moderate Income Homeowners Property Tax Relief program through June 30, 2020. Applicants are required to submit their individual income tax returns with the application. However, given the federal July 15 extension, some may not have filed their federal return by the June 30 Low and Moderate Income Homeowners Property Tax Relief program deadline. An existing provision allows NHDR to accept late applications, if complete, until November 1 if the Commissioner believes the individual was prevented from completing his or her application in certain circumstances.	By Request	6/30/2020		NH Department of Revenue Launches Annual Property Tax Relief Program
New Hampshire	Payroll/Employment Tax	Employers	Employers will see an increase to their SUI rates for 2nd and 3rd quarter of 2020 due to the state's decreased UI trust fund balance related to COVID-19 benefits.	Automatic	N/A		Tax Rate Chart
New Hampshire	Loan/Grant/Non-Tax Item	All taxpayers	Foreclosures and evictions are suspended for the duration of the COVID-19 emergency	Automatic	Duration of the COVID-19 emergency		Emergency Order #4
New Jersey	Income Tax	Individuals and corporations	The tax filing and payment deadline has been extended to July 15, 2020. This does not apply to businesses with extended deadlines of April 15, 2020 or fiscal year corporations with due dates of May 15, 2020 and June 15, 2020.	Automatic	7/15/2020	COVID-19 Related Information	NJ A.B. 3841
New Jersey	Income Tax	All taxpayers	Governor Murphy signed into law the "COVID-19 Fiscal Mitigation Act" which extends the Gross Income Tax (GIT) and Corporation Business Tax (CBT) filing and payment deadlines to July 15, 2020, without interest or penalties. The extension applies to GIT and CBT returns and payments with original due dates of April 15, 2020, including corporate, individual, and partnership returns and quarterly payments with this due date. The extension would not apply to fiscal-year taxpayers; for example, the filing and payment deadline for a taxpayer with a January 31, 2020 year-end (with an original due date of May 15, 2020) remains May 15, 2020. Additionally the bill will extend the statute of limitations regarding New Jersey's ability to impose GIT and CBT 90 days after the end of the COVID-19 pandemic. However, New Jersey would not be required to pay interest on overpayments for six months after the conclusion of the COVID-19 state of emergency.	Automatic	7/15/2020		COVID-19 Fiscal Mitigation Act
New Jersey	Income Tax	Entities who received tax credits through Grow NJ, ERG and HUB programs	Annual reporting deadlines have been extended for tax credits received through Grow New Jersey, Economic Redevelopment and Growth, and Urban Transit Hub programs. The extension is 90 days after the end of the restrictions imposed by Governor Phil Murphy's Executive Order 107.	Automatic	The duration of the COVID-19 emergency + 90 days		NJEDA Press Release (4/13/20)
New Jersey	Income Tax	All taxpayers	New Jersey adopts the current IRC but has decoupled from certain provisions. It follows the 50% ATI threshold under the CARES Act for IRC Sec. 163(j). It does not follow any of the NOL provisions of the CARES Act. It does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A		N.J. Rev. Stat. § 54:10A-4(k)
New Jersey	Business Activity Taxes and Fees	Business entities	Teleworking employees will not create nexus for out-of-state corporations for the duration of the COVID-19 emergency. However, if the stay in New Jersey is 183 days or more, the individual will be classified as a resident in New Jersey and will be subject to individual income tax.	Automatic	The duration of the COVID-19 emergency	Telecommuter COVID-19 FAQ	Latest News and Updates (3/30/20)
New Jersey	Business Activity Taxes and Fees	Insurance Companies	The due date for the 50% prepayment of Insurance Premiums Tax due June 1, 2020 is <u>not</u> extended.	Automatic	N/A		Insurance Premiums Tax 50% Prepayment Due June 1, 2020
New Jersey	Sales/Use Tax	All taxpayers	The Division will temporarily waive the Sales Tax nexus standard which is generally met if an out-of-State seller has an employee working in this State. Thus, as long as the out-of-State seller did not maintain any physical presence other than employees working from home in New Jersey and is below the economic thresholds the Division will not consider the out-of-State seller to have nexus for Sales Tax purposes during this time period.	Automatic	Duration of the COVID-19 emergency		Telecommuter COVID-19 Employer and Employee FAQ
New Jersey	Sales/Use Tax	All taxpayers	Surcharges for COVID-19 precautions will be taxable based on the underlying service/good being sold	Automatic	N/A		Sales Tax and Surcharges for COVID-19 Precautions
New Jersey	Property Tax	Appeals	Local property tax appeals and judgements are extended to the later of May 1, 2020 or 30 days following the end of the State of Emergency.	Automatic	5/1/2020 or later		Supreme Court Notice (4/6/20)
New Jersey	Property Tax	All taxpayers	Municipalities in New Jersey can allow a one-month grace period for property tax payments due May 1.	Varies	6/1/2020		Executive Order No. 130
New Jersey	Property Tax	All taxpayers	The New Jersey Legislature approved measure that allows extension of certain local government timeframes.	Automatic	Varies		No. 3969
New Jersey	Property Tax	All taxpayers	NJ is temporarily changing the deadline for property tax appeals to July 1, 2020. The county boards of taxation must make their decisions on appeals by September 30.	Automatic	7/1/2020		No. 4157
New Jersey	Payroll/Employment Tax	Employers	New Jersey sourcing rules dictate that income is sourced based on where the service or employment is performed based on a day's method of allocation. However, during the temporary period of the COVID-19 pandemic, wage income will continue to be sourced as determined by the employer in accordance with the employer's jurisdiction. The Reciprocal Personal Income Tax Agreement between New Jersey and Pennsylvania eliminates wage sourcing issues for these employees as there is agreement to not tax the wages of a resident of the other state. The Division would not require employers to make a change the current work state set-up for employees in their payroll systems who are now telecommuting or are temporarily relocated at an out-of-state employer location.	Automatic	Duration of the COVID-19 emergency		Telecommuter COVID-19 Employer and Employee FAQ
New Jersey	Payroll/Employment Tax	Employers	New Jersey will not charge employer UI accounts for COVID-19 benefits and the 2021 SUI tax rates will not be affected by COVID-19.	Automatic	Duration of the COVID-19 emergency		Department of Labor
New Jersey	Payroll/Employment Tax	All taxpayers	The deadline for providing 2019 Forms 1095-C and 1094-C to New Jersey Division of Taxation is extended to May 15, 2020.	Automatic	5/15/2020		Updated Guidance for Health Coverage Filings (3/19/20)
New Jersey	Payroll/Employment Tax	Employers	There is a 90 day grace period for payment of worker's compensation premiums.	Automatic	90 days		Advisory Bulletin #75 (4/13/20)
New Jersey	Payroll/Employment Tax	Employers/Employees	Governor Phil Murphy signed legislation (S2374), which expands protections of the Family Leave Act to allow employees forced to take time off to care for a family member during the COVID-19 outbreak with up to 12 weeks of unpaid family leave in a 24-month period without losing their jobs.	Automatic	Duration of the COVID-19 emergency	Employees will be eligible for leave to care for a family member as a result of an epidemic of a communicable disease, or efforts to prevent spread of a communicable disease.	Governor Murphy Signs Legislation to Expand Family Leave Protections During COVID-19 Outbreak

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
New Jersey	Payroll/Employment Tax	Employers	Governor Phil Murphy signed legislation (AB3938), which modified the state's Worker Adjustment and Restraining Notification (WARN) to exclude COVID-19 from the definition of "mass layoff", thereby preventing WARN's mandating severance payments to employees who are part of a mass layoff and requiring a 90-day notice to employees of an upcoming mass layoff. requirement	Automatic	Duration of the COVID-19 emergency		AB3938
New Jersey	Loan/Grant/Non-Tax Item	All taxpayers	Governor Murphy suspends evictions and foreclosures for the duration of the COVID-19 emergency	Automatic	The duration of the COVID-19 emergency		NJ News release (3/19/20)
New Jersey	Loan/Grant/Non-Tax Item	Small to mid-size businesses	NJ is offering \$75M in grants and zero interest loans for businesses impacted by the COVID-19 emergency.	By Request	N/A		Economic Assistance for Businesses Press Release (3/20/20)
New Mexico	Income Tax	Individuals	Individual taxpayers have an extra 90 days to file and pay their 2019 personal income. As such, taxpayers will have until July 15 to file and pay any taxes due.	Automatic	7/15/2020	Tax Relief for COVID-19	Press Release (3/20/20)
New Mexico	Income Tax	Corporations	Corporate income taxpayers have an extra 90 days to file and pay their 2019 corporate income taxes. As such, taxpayers will have until July 15 to file and pay any taxes due. Income taxpayers will not be assessed penalties as long as payment is received by July 15, 2020.	Automatic	7/15/2020	Interest will not be charged. Extensions do not apply to gross receipts tax.	Press Release (3/20/20)
New Mexico	Income Tax	All taxpayers	Some collection activities are suspended through August 31 and payment relief may be available for those taxpayers meeting filing deadlines.	Automatic			
New Mexico	Income Tax	All taxpayers	New Mexico adopts the current IRC and follows the 50% ATI threshold under the CARES Act for IRC Sec. 163(j). It follows the elimination of the 80% NOL limitation under the CARES Act but does not follow the 5 year carry-back. It does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A		NMSA 1978 § 7-2A-2(H)
New Mexico	Business Activity Taxes and Fees	Out-of-state businesses	"An out-of-state business that conducts operations within the state for purposes of performing disaster- or emergency-related work in response to a declared state disaster or emergency during the disaster response period shall not be considered to have established a level of presence that would require that business to register, file or remit state or local taxes or fees, including gross receipts taxes or property tax on equipment brought into the state temporarily for use during the disaster response period and subsequently removed from the state. For purposes of any state or local tax on or measured by, in whole or in part, net or gross income or receipts, all activity of the out-of-state business that is conducted in this state pursuant to this section shall be disregarded with respect to any filing requirements for such tax, including the filing required for a unitary or combined group of which the out-of-state business may be a part. For the purpose of apportioning income, revenue or receipts, the performance by an out-of-state business of any work in accordance with this section shall not be sourced to or otherwise impact or increase the amount of income, revenue or receipts apportioned to this state."	Automatic	The duration of the COVID-19 emergency		NMSA 1978 § 7-1-83(A)
New Mexico	Payroll/Employment Tax	Employers	Employers required to remit withholding normally due on the 25th of March, April, May and June will now be due on July 25. The state will waive any interest and penalties for withholding taxes not remitted during the grace period if paid by April 25, 2020. Returns must be filed by July 25, 2020 to qualify for the waiver of interest and penalties.	Automatic	7/25/2020		HB6, Special Session 2020
New Mexico	Payroll/Employment Tax	Employers	The Department of Workforce Solutions is not currently charging employers for separations due to COVID-19 as of March 16, 2020. Employer's experience history will also not be included in tax rate calculations.	Automatic	Duration of the COVID-19 emergency.		COVID-19 FAQ
New York	Income Tax	Individuals and business entities	In New York, If you are a nonresident whose primary office is in New York, you are considered working in the state, unless your employer has established a bona fide employer office at your telecommuting location.	Automatic	N/A		Frequently Asked Questions about Filing Requirements, Residency, and Telecommuting for New York State Personal Income Tax. 10/19/2020
New York	Income Tax	Individuals and business entities	Personal and corporate income tax return filings and payments originally due April 15, 2020 have been extended to July 15, 2020 without penalties or interest, regardless of the amount owed. The relief applies to personal income taxes administered by the Tax Department that are reported on the New York State personal income tax return, such as: New York City resident tax, Yonkers resident income tax surcharge, Yonkers nonresident earnings tax, and metropolitan commuter transportation mobility tax (MCTMT) on net earnings from self-employment.	Automatic	7/15/2020	Clarification of recent guidance extending April 15 due date for individuals and corporations	Important Notice N-20-2
New York	Income Tax	Individuals and business entities	New York state is decoupling from the CARES Act for the business interest deductions and will not include changes made to the IRC after March 1, 2020 for tax years beginning 2022. It selectively conforms to the IRC and follows the 30% of ATI threshold under TCJA for IRC Sec. 163(j). The state has a state specific 3 year NOL carryback. It may treat PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A		S. 7508 (4/3/2020)
New York	Sales/Use Tax	Entities remitting sales tax in New York	Penalty and interest imposed on the late filing and payment of quarterly sales and use taxes that were due on March 20, 2020, is abated for a period of 100 days from that date. The sales tax quarterly period was December 1 through February 29, 2020.	Automatic	6/9/2020		Executive Order No. 202.32
New York	Sales/Use Tax	Entities remitting sales tax in New York	Those who were unable to timely file and pay quarterly and annual sales tax returns that were due on March 20, 2020, as a result of COVID-19, must now file and pay any amount due by June 22, 2020,	By Request	60 days	Sales tax vendors who are required to file returns on a monthly basis and participants in the Prompt Tax program for sales and use tax or prepaid sales tax on fuel are not eligible for this relief.	Important Notice N-20-6 (5/20)
New York	Property Tax	All taxpayers	Executive Order No. 202.22 permits a 30-day extension of a tentative assessment roll that is due on or before June 1, 2020. The order also permits assessing units to hear assessment complaints 21 days after the filing of the tentative roll, and allows for online only notice of the tentative roll and the use of public conference calls to hear complaints. Additional time is granted to the Commissioner of Taxation and Finance to certify final state equalization rate, class ratios, and class equalization rates. The order further provides for certain property tax law extensions for Westchester and Nassau counties.	Automatic	30 days		Executive Order No. 202.22

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
New York	Property Tax	All taxpayers	Executive Order No 202.32 extends by 21 days the period for taxpayers to pay local property taxes without incurring penalties and interest for many counties. Please see the link for specific county information.	Automatic	21 days		Executive Order No. 202.32
New York	Payroll/Employment Tax	Employers	Effective September 30, 2020, employers with 100 or more employees will be required to provide 7 days job-protected sick leave; businesses with 5-99 employees will be required to provide 5 days of paid leave and employers with 1-4 employees will be required to provide 5 days of unpaid sick leave each year.	Automatic	N/A		Paid Leave Info
New York	Payroll/Employment Tax	Employers	New York employers are required to provide special paid leave pursuant to COVID-19-related absences. The new law guarantees 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. The amount of paid leave benefits available to qualified employees depends on the size of the employer's business as of January 1, 2020, and/or whether the employer is private or public. Additional guidance is provided on the New York State Workers' Compensation Board website.	Automatic	N/A		COVID-19 Paid Leave: Guidance for Employers
New York	Payroll/Employment Tax	Employers	In order to ensure that employers are complying with their legal obligations to facilitate the he timely processing of unemployment insurance benefits applications, the State is directing all New York State employers to provide the following information to each of their employees whose work schedule and/or employment status has been impacted as a result of COVID-19 related issues. Employer Information: NYS Employer Registration No: Federal Employer Identification No: Employer Name: Employer Address:	Automatic	Duration of the COVID-19 emergency		Required Information to Employees Impacted by COVID-19
New York	Payroll/Employment Tax	All taxpayers	On May 7, 2020, the US Treasury Department has approved the State's application for federal unemployment insurance Title XII advances.	N/A	N/A		Title XII Advance Activities Schedule
New York	Payroll/Employment Tax	Employers	Employer's accounts will not be charged for the following COVID-19 related unemployment insurance benefits: -Unemployment insurance benefits paid during the one-week waiting period that was waived for benefits paid between April to December 2020 -Unemployment insurance benefits paid under an approved shared work plan between April 5, 2020 to December 31, 2020 -Up to 50% benefits paid by reimbursing employers from March 13, 2020 through December 31, 2020 -The additional \$600 per week benefit through July 31, 2020 -The additional 13 weeks benefits through December 31, 2020	Automatic	Various		COVID-19 Frequently Asked Questions for Employers
New York	Payroll/Employment Tax	Employers	New York updates guidance regarding sick leave for heath care employers and requires employers to provide up to 14 days of paid sick leave depending on certain business qualifications.	Automatic	The duration of the COVID-19 emergency.		Guidance on Use of COVID-19 Sick Leave for Health Care Employer (6/25/20)
New York	Loan/Grant/Non-Tax Item	Individuals and business entities	Mortgage payments and foreclosures in New York will be suspended for a 90 day period due to COVID-19 without a negative impact to credit score.	Automatic	90 days		Governor Order (3/19/20)
New York City	Income Tax	Individuals and business entities	The City is allowing for a waiver of penalties for 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. If you file an extension or return or make a tax payment in accordance with these rules, you will not be subject to any late filing, late payment, or underpayment penalties. For purposes of the above filings, while late filing and late payment penalties are waived, interest, where applicable, at the appropriate underpayment rate, must be paid on all tax payments received after the original due date calculated from the original due date to the date of payment. All paper filings under this announcement should be marked "COVID-19" on the top center of the first page. The same relief will be provided to adversely affected electronic filers.	By Request	The duration of the COVID-19 emergency		Business Tax Filing Extensions and the COVID-19 Outbreak
New York City	Income Tax	All taxpayers	NYC decouples from the CARES Act provisions.	Automatic	N/A		SB8411

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
New York City	Business Activity Taxes and Fees	Entities with a property tax obligation in New York City	The Department of Finance will waive penalties, upon request, for late payment or underpayment of business, excise and real property transfer tax for returns due between March 15, 2020 and April 25, 2020. Interest will still be due.	By Request	4/15/2020	Additional Property Tax Hardship Programs	Finance Memorandum (3/19/20)
New York City	Indirect Tax	All taxpayers	The City is allowing for a waiver of penalties for 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. If you file an extension or return or make a tax payment in accordance with these rules, you will not be subject to any late filing, late payment, or underpayment penalties. For purposes of the above filings, while late filing and late payment penalties are waived, interest, where applicable, at the appropriate underpayment rate, must be paid on all tax payments received after the original due date calculated from the original due date to the date of payment. All paper filings under this announcement should be marked "COVID-19" on the top center of the first page. The same relief will be provided to adversely affected electronic filers.	By Request	The duration of the COVID-19 emergency		Business Tax Filing Extensions and the COVID-19 Outbreak
New York City	Indirect Tax	All taxpayers	The commissioner will now allow for a waiver of penalties for DOF-administered business and excise taxes due between April 26, 2020, and June 25, 2020. If you file a return or extension and pay any taxes owed by July 15, 2020, you will not be subject to any late filing, late payment, or underpayment penalties.	Automatic	7/15/2020		Finance Memorandum (5/22/20)
New York City	Property Tax	All taxpayers	The New York City Finance Department is postponing its tax lien sale to late summer.	Automatic	Unclear		Lien Sales
New York City	Loan/Grant/Non-Tax Item	Small businesses	Small businesses with fewer than 5 employees are eligible for a grant to cover 40% of payroll costs for two months; Businesses with fewer than 100 employees with a sales decrease of 25% or more may apply for zero interest loans up to \$75,000	By Request	Varies		Assistance & Guidance for Businesses Impacted Due to Novel Coronavirus
North Carolina	Income Tax	Individuals and business entities	The Department will not impose a penalty upon individuals and businesses ("taxpayers") who do not pay their outstanding State income tax liability on tax returns due on April 15, 2020, so long as the taxpayers pay the tax due by July 15, 2020. Interest will also be waived.	Automatic	7/15/2020	NC DOR will Waive Interest (5/4/20)	News Release Tax Filing Deadline Extended to July 15 (3/21/20)
North Carolina	Income Tax	All taxpayers	North Carolina adopts the IRC as of May 1, 2020 for purposes of personal income tax and corporate income tax purposes. It decouples from several provisions of the CARES Act. It will likely not treat PPP loan forgiveness as taxable income and thereby will not allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A	HB1080 2020 (6/30/20)	N.C. Gen. Stat. § 105-228.90(b)(1b)
North Carolina	Sales/Use Tax	Business entities	The Department will not impose a penalty on businesses who do not obtain a license, file a return or pay a tax due March 15, 2020 through July 15, 2020 if filed and paid by July 15, 2020. The affected taxes includes Sales and Use Tax.	Automatic	7/15/2020		Important Notice (3/31/20)
North Carolina	Indirect Tax	Individuals and business entities	The Department will not assess penalties for failure to obtain a license, failure to file a return, or failure to pay a tax that is due on March 15, 2020 through July 15, 2020, if the corresponding license is obtained, return is filed, or tax is paid on or before July 15, 2020. The relief from Late Action Penalties applies to the following tax types: • Income and Franchise Tax (see Important Notice); • Withholding Tax; • Scrap Tire Disposal Tax; Tax Administration Page 2 of 3 March 31, 2020 • White Goods Disposal Tax; • Motor Vehicle Lease and Subscription Tax; • Solid Waste Disposal Tax; • 911 Service Charge for Prepaid Telecommunications Service; • Dry-Cleaning Solvent Tax; • Primary Forest Products Tax; • Freight Car Line Companies; and • Various Taxes Administered by the Excise Tax Division	Automatic	7/15/2020		Important Notice (3/31/20)

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
North Carolina	Indirect Tax	Alcohol Wholesalers and Importers	The Department will accept documentation such as reports, pictures, destruction invoices, and other documents to substantiate that amounts of malt beverage or wine become unsaleable by COVID 19. To obtain a Department verified Form B-C-750, taxpayers must: write or type "COVID-19" in the "describe how verified" area; attach documentation that proves to the satisfaction of the Department that the amount of malt beverages or wine claimed was destroyed, spoiled, or rendered unsaleable; and fax the form and attachments to the Department at (919) 733-8654 or mail them to the Department of Revenue, Excise Tax Division, P.O. Box 25000, Raleigh, NC 27640	By Request	7/15/2020		Important Notice (5/5/2020)
North Carolina	Payroll/Employment Tax	Employers/Employees	Unemployment insurance benefits will not be reduced or delayed for eligible individuals if they receive payments from the employers due to them being temporarily unemployed due to COVID-19.	Automatic	Duration of the COVID-19 emergency		Executive Order No. 134
North Carolina	Payroll/Employment Tax	Employers	The Department will not impose a penalty on businesses who do not obtain a license, file a return or pay a tax due March 15, 2020 through July 15, 2020 if filed and paid by July 15, 2020. This applies to withholding tax.	Automatic	7/15/2020		Important Notice (3/31/20)
North Carolina	Payroll/Employment Tax	Employers	Employers will receive a unemployment insurance tax credit if they paid their first-quarter 2020 unemployment insurance contributions on or before April 30, 2020/ The credit is equal to the amount of first-quarter contributions paid and can be applied to the second-quarter 2020 SUI contribution due July 31, 2020.	Automatic	7/31/2020		SB 704
North Carolina	Loan/Grant/Non-Tax Item	Individuals	Extra Credit Grant Program allows for up to a \$335 grant for families with qualifying children.	By Request	The duration of the COVID-19 emergency		Extra Credit Grant
North Carolina	Loan/Grant/Non-Tax Item	All taxpayers	Court proceedings are postponed until June 1, 2020.	Automatic	6/1/2020		Chief Justice Beasley announcement
North Dakota	Income Tax	Individuals and business entities	"Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest." The waiver of penalty and interest through July 15 applies to all income taxes, which includes individuals (Form ND-1), corporations (Form 40), S-corporations (Form 60), partnerships (Form 58), and Fiduciaries (Form 38).	Automatic	7/15/2020	Penalties and interest will be waived for first and second quarter estimated payments if the amount is paid by July 15, 2020.	COVID-19 Tax Guidance (4/15/20)
North Dakota	Income Tax	Business entities	Workers temporarily working from home due to COVID-19 will not create corporate income tax nexus for an out of state taxpayer.	Automatic	Duration of the COVID-19 emergency		COVID-19 Tax Guidance (4/15/20)
North Dakota	Income Tax	All taxpayers	North Dakota adopts the current IRC and follows the 50% ATI threshold under the CARES Act for IRC Sec. 163(j). It does not adopt the NOL provisions of the CARES Act. It does not treat PPP loan forgiveness as taxable income.	Automatic	N/A		N.D. Cent. Code § 57-38-01(5)
North Dakota	Business Activity Taxes and Fees	Out-of-state businesses	"An out-of-state business that conducts operations within this state for purposes of performing disaster or emergency remediation work or services during the disaster response period may not be considered to have established a business presence that would require that business or its out-of-state employees to be subject to any state and local taxes or fees including unemployment insurance, workers' compensation, or taxes administered by the tax commissioner. "	Automatic	The duration of the COVID-19 emergency		N.D. Cent. Code § 37-17.5-02
North Dakota	Payroll/Employment Tax	Certain employees	Workers compensation to first responders and healthcare workers is expanded. It also includes professionals serving individuals with intellectual and developmental disabilities.	Automatic	Duration of the COVID-19 emergency		Executive Order 2020-12.2
North Dakota	Payroll/Employment Tax	Employers	The deadline for filing first quarter 2020 unemployment insurance returns and associated payment is extended to June 30, 2020.	Automatic	6/30/2020		Executive Order 2020-15
North Dakota	Payroll/Employment Tax	Employers/Employees	Benefits paid under the COVID-19 provisions will not be charged against the accounts of the individual's employer. Additionally, individuals that are unemployed due to COVID-19 do not have to show that they are actively seeking work in order to receive their benefits.	Automatic	Duration of the COVID-19 emergency		Executive Order 2020-08
Ohio	Income Tax	Individuals and business entities	Income tax filing and payment due dates to be extended to July 15, 2020. This also applies to the school district income tax, the pass-through entity tax, and to those taxpayers who have the commissioner administer the municipal net profit tax through the state's centralized system. HB 197 also adopts the Internal Revenue Code of 1986 (IRC) as amended, in effect as of March 27, 2020.	Automatic	7/15/2020	The first and second quarter estimated payments are also extended to July 15, 2020, for individuals, estates, trusts and certain businesses making quarterly estimated income tax payments. This includes school district tax payments.	H.B 197
Ohio	Income Tax	All taxpayers	No penalties or interest will be assessed on the 2019 municipal net profit tax return filing and payment if the filing and payment occurs on or before July 15, 2020.	Automatic	7/15/2020		Ohio's COVID-19 Tax Relief

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Ohio	Income Tax	Individuals and business entities	The Department strongly urges taxpayers to file returns electronically. Most taxpayers who file their returns electronically and request direct deposit will receive their refund in approximately fifteen (15) business days. For taxpayers that file returns by paper, because of the COVID-19 pandemic, it may take several months for those returns and corresponding refunds to be processed. If you have already filed your return by paper but would like to expedite your refund, please re-submit your return electronically using the Department's free I-File service, or any commercial software product. You may check the status of your refund online or by calling 1-800-282-1784.	Automatic	Duration of the COVID-19 emergency		Ohio's COVID-19 Tax Relief
Ohio	Business Activity Taxes and Fees	Business entities	Taxpayers may submit any petitions for reassessment, requests for reconsideration of refund claims, or BTA notices of appeal to FileanAppeal@tax.state.oh.us with a request for a delivery receipt and/or read receipt. Please make sure that the body of the email or any documentation attached includes: -The name of the taxpayer. -The assessment number or claim for refund number. -Whether or not a hearing is requested.	Automatic	Duration of the COVID-19 emergency		Ohio's COVID-19 Tax Relief
Ohio	Business Activity Taxes and Fees	Business entities	The first quarter 2020 commercial activity tax (CAT) return and the 2019 CAT 12 annual return is due May 11, 2020. Taxpayers must file and pay the CAT electronically via the Ohio Business Gateway at gateway.ohio.gov	Automatic	5/11/2020		Commercial Activity Tax (CAT) Filing Deadline Reminder
Ohio	Business Activity Taxes and Fees	Business Entities	Ohio excludes loan amounts forgiven under the CARES Act from the CAT. However, the Department indicates that such EIDL advance grants authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act are not excluded from gross receipts. County-issued grants of COVID-19 relief funds are also included in gross receipts for purposes of the CAT. However, employee retention tax credits authorized by the CARES Act are excluded.	Automatic	N/A	COVID-19 Tax Relief FAQ	H481, 2020
Ohio	Indirect Tax	Petroleum Sellers	All petroleum activity tax (PAT) practitioners and taxpayers that the first quarter 2020 PAT return is due May 11, 2020. Taxpayers are required to file and pay the PAT electronically via the Ohio Business Gateway at business.ohio.gov .	Automatic	5/11/2020		
Ohio	Property Tax	All taxpayers	There is an extension to pay real property taxes and assessments for the second-half collection of tax year 2019 for the following counties: - Belmont (from July 20, 2020 to August 21, 2020), -Cuyahoga (from July 20, 2020 to August 13, 2020), -Franklin (from July 20, 2020 to August 5, 2020), -Monroe (from July 20, 2020 to August 19, 2020), -Paulding (from July 20, 2020 to August 17, 2020), -Colombiana (from July 20, 2020 to September 4, 2020), -Trumbull (from July 20, 2020 to August 7, 2020), and -Washington (from July 20, 2020 to August 14, 2020). Extensions were also granted in Delaware, Geauga, and Montgomery counties.	Automatic	Varies		Ohio's COVID-19 Tax Relief
Ohio	Payroll/Employment Tax	All taxpayers	On May 7, 2020, the US Treasury Department has approved the State's application for federal unemployment insurance Title XII advances.	N/A	N/A		Title XII Advance Activities Schedule
Ohio	Payroll/Employment Tax	Employers	COVID-19 unemployment insurance benefits paid will not be charged to employer accounts. Penalties will be waived for late reporting and payments for employers affected by COVID-19.	Automatic	The duration of the COVID-19 emergency		Executive Order 2020-03D
Ohio	Loan/Grant/Non-Tax Item	Small businesses	Ohio is making a \$2M loan to Appalachian Growth Capital to support small businesses affected by COVID-19	By Request	The duration of the COVID-19 emergency		State Invests in Appalachian Businesses (4/1/20)
Oklahoma	Income Tax	Individuals and business entities	"Oklahomans now have until July 15, 2020 to file and pay their 2019 Oklahoma income tax return. In response to Treasury Secretary Steven T. Mnuchin's announcement on Friday, March 20, that the Trump administration has decided to push the federal income tax filing date from April 15 to July 15, the Oklahoma Tax Commission (OTC) is likewise extending the 2019 Oklahoma income tax return due date from April 15 to July 15, 2020. This is applicable to income tax due from Tax Year 2019 and the first quarter payment for Tax Year 2020, both of which would normally be due on April 15, 2020." The deadline for April 15 estimated tax payments has been extended to July 15, however, the regularly scheduled June 30 estimated tax payment deadline has not been extended. The new July 15, 2020 deadline for the filing and payment of 2019 Oklahoma income tax returns is extended to all taxpayers with no need for taxpayers to apply in order to receive the extension. An electing pass-through entity may defer payment of the 2019 pass-through entity tax and filing of its 2019 income tax return until July 15, 2020 as well. If a taxpayer files a 2019 individual income tax return electronically, through a preparer or the internet, the due date is July 20, 2020. Any payment of income taxes due on July 20, 2020 must be remitted electronically in order to be considered timely paid. If the balance due on an electronically filed return is not remitted electronically, penalty and interest will accrue from the original due date.	Automatic	7/15/2020		Tax Commission Announcement
Oklahoma	Income Tax	All taxpayers	Oklahoma adopts the current IRC. It follows the 50% ATI threshold under the CARES Act for IRC 163(j). It follows the elimination of the 80% NOL limitation under the CARES Act as well as the 5 year carry-back under the CARES Act. It does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A		Okla. Stat. 68 § 2353(2)

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Oklahoma	Business Activity Taxes and Fees	Out-of-state businesses	"An out-of-state business that conducts operations within the state for purposes of performing work or services related to a declared state disaster or emergency during the disaster response period shall not be considered to have established a level of presence that would require that business to register, file and/or remit state or local taxes or that would require that business or its out-of-state employees to be subject to any state licensing or registration requirements. This includes any and all state or local business licensing, registration or regulatory requirements, state and local taxes or fees including, but not limited to, unemployment insurance, state or local occupational licensing fees, use tax or ad valorem tax on equipment brought into the state temporarily for use during the disaster response period and subsequently removed from the state."	Automatic	60 days		Okla. Stat. tit. 68, § 55005(7)(C).
Oklahoma	Loan/Grant/Non-Tax Item	Motor carriers	There is a temporary suspension of costs and fees associated with oversize/overweight permits for carriers who are transporting materials in support of the emergency relief effort due to the COVID-19 emergency.	Automatic	The duration of the COVID-19 emergency		Amended Executive Order 2020-07 (3/17/20)
Oregon	Income Tax	Individuals and business entities	<p>Tax return filing and payment deadlines have been extended to July 15, 2020 for entities filing the following Forms: OR-40, OR-40-N, OR-40-P, OR-41, OR-OC, OR-STI, OR-LTD, OR-TM, OR-20, OR-20-INC and OR-20-INS. The return filing due date is automatically extended to July 15, 2020, for any returns due on or after April 1, 2020, and before July 15, 2020; the return filing due date is automatically extended to July 15, 2020, for any returns with a valid six-month extension period ending on or after April 1, 2020 and before July 15, 2020; and the tax payment deadline for payments due with the tax year 2019 tax return is automatically extended to July 15, 2020.</p> <p>Additionally, the deadline for filing a claim for refund is extended to July 15, 2020, if the deadline for filing the claim for refund otherwise would have expired on or after April 1, 2020, and before July 15, 2020.</p>	Automatic	7/15/2020	Estimated payment deadlines remain unchanged. If you are filing Form OR-41 with a federal Form 990-T, the filing due date is still May 15, 2020 and was not extended. Only returns due 4/15 are extended. They have paused new audits and are only working on open audit. The state has also commented that their nexus threshold is economic nexus based on facts and circumstances. They also commented that if a taxpayer is on a payment plan, they will allow a one month deferral by request.	COVID-19 Tax Relief Options
Oregon	Income Tax	Individuals and business entities	relief provisions now apply to "personal income, corporate excise, and corporate income taxes: 100% penalty waivers on 2019 income tax due from businesses that are impacted by COVID-19; 100% interest waivers on 2019 income tax due from small businesses that are impacted by COVID-19 and that have less than \$5 million in gross receipts; and continuing to provide extended payment plans of up to 36 months for any taxpayer impacted by COVID-19 when entering into an approved payment plan. The temporary administrative rule providing interest waiver relief to business income taxpayers who owe tax year 2019 income tax because of financial hardship related to the COVID-19 pandemic was previously reported in State Tax Update, 12/16/2020. Additionally, the governor has directed the Department to extend the due date of the amusement device tax (lottery machines) for the second quarter of tax year 2020 from January 14, 2021, to April 14, 2021; this relief is detailed in a companion news item in today's State Tax Updates." Checkpoint, Citing (Governor Kate Brown Announces Tax Relief for Small Businesses Impacted by COVID-19, 12/14/2020.)	Automatic	4/14/2021		Governor Kate Brown Announces Tax Relief for Small Businesses Impacted by COVID-19, 12/14/2020
Oregon	Income Tax	All taxpayers	Taxpayers receiving a "letter error" or "billing error" notice after April 20, 2020 have additional time to object to the proposed adjustment. Tax appeal time periods have also been extended.	Automatic	Varies		Revenue Director's Order FAQ (7/27/20)
Oregon	Income Tax	All taxpayers	The Oregon Department of Revenue has adopted a temporary rule which provides interest waiver relief to business income taxpayers who owe tax year 2019 income tax because of financial hardship related to the COVID-19 pandemic emergency. The Department will waive statutory interest imposed under on income/excise tax deficiencies or delinquencies of certain businesses for tax year 2019 if all of the following criteria are met: (1) the taxpayer has unpaid individual income or corporate income/excise tax for tax year 2019 that remains unpaid beyond the due date of the tax year 2019 tax return; (2) the individual taxpayer's business or the corporate taxpayer has gross receipts of less than \$5 million for tax year 2019; (3) the taxpayer has entered into a Department-approved payment plan or the taxpayer pays the balance of the tax liability in full within six months of the date of assessment of the tax; and (4) the taxpayer's ability to timely pay the tax has been affected by COVID-19 restrictions in place due to the pandemic emergency that, in the Department's determination, constitute good and sufficient cause for the waiver of interest. The Department will waive the interest for qualifying taxpayers at the time the tax year 2019 tax has been paid in full, either when the taxpayer makes payment in full or the taxpayer has successfully completed the Department-approved payment plan, whichever is earlier.	Automatic	N/A		Oregon—Corporate Income Tax—Oregon COVID-19 interest waiver relief. (12/16/2020)
Oregon	Income Tax	Individuals	Economic relief payments treated as an advance payment of the federal refundable credit that would be claimed on the 2020 personal income tax return.	Automatic	N/A		Revenue Director's FAQ (4/20/20)

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Oregon	Income Tax	All taxpayers	The presence of teleworking employees in Oregon between March 8, 2020 and November 1, 2020 will not establish income tax nexus if the employees are normally based outside of Oregon.	Automatic	11/1/2020		Tax Relief Options
Oregon	Income Tax	All taxpayers	Oregon adopts the IRC as of December 31, 2018 and therefore does not adopt the tax provisions of the CARES Act unless specifically allowed by the state. It may treat PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A		Or. Rev. Stat. § 317.010(7)
Oregon	Business Activity Taxes and Fees	All taxpayers	The deadline for estimated payments is not extended, however the Department of Revenue will not assess underpayment penalties for taxpayers making a good-faith effort to make payment for tax year 2020.	Automatic	12/1/2020		150-317-1500 Good Faith Effort
Oregon	Business Activity Taxes and Fees	All taxpayers	The Oregon Department of Revenue (DOR) has begun the process of converting 16 temporary administrative rules for the Corporate Activity Tax (CAT) into permanent rules and adopting a new permanent rule. The process began April 1. It will include a public comment period and a hearing on the rules, giving business taxpayers and tax professionals additional opportunities to provide input into the rules before they become permanent. If social distancing measures to slow the spread of the novel coronavirus, or COVID-19, are still in place, alternatives to an in-person public hearing will be used to accept comment from the public. Information on how to provide feedback will be shared as part of the permanent process. The first permanent rules process will conclude by the end of June. To sign up to receive rulemaking notices from the department go to http://listsmart.osl.state.or.us/mailman/listinfo/...	Automatic	6/30/2020		Permanent rules process for 16 temporary CAT rules, 1 new rule underway
Oregon	Business Activity Taxes and Fees	CAT taxpayers	An EIDL emergency advance, SBA debt relief payment, or forgivable PPP loan (whether or not forgiven) received by a business from federal relief programs is not commercial activity and thus is not subject to the Corporate Activity Tax.	Automatic	N/A		Beyond CAT FAQ
Oregon	Indirect Tax	Entities remitting fuel tax in Oregon	February 2020 monthly fuel tax reports are extended by two weeks.	Automatic	Varies - due dates from 4/3/2020-4/8/2020		Tax Report Due Date Change
Oregon	Property Tax	Disabled and Senior Citizens	The deadline for filing an application with the county assessor for property tax deferral for tax year 2020–21 under ORS 311.672 is extended to June 15, 2020.	Automatic	6/30/2020		Revenue Director's Order (2002-02)
Oregon	Payroll/Employment Tax	Employers	The Oregon Employment Department is offering relief to any business subject to Unemployment Insurance Tax affected by the pandemic and the measures taken to slow its spread. If an employer is unable to pay their unemployment insurance taxes fully for the first quarter of 2020 (for which the statutory deadline for payments was April 30, 2020) because of COVID-19 related factors, the Department will abate interest and penalties. However, the payments must be made within 30 days of the COVID-19 Executive Orders being no longer in effect, or later if a payment arrangement is reached with the Employment Department. Employers must still file their quarterly payroll reports on time.	By Request	Duration of the COVID-19 emergency + 30 days		COVID-19 Employer Relief
Oregon - Portland	Business Activity Taxes and Fees	All taxpayers	The due date for filing and payment for the Portland Business License Tax and Multnomah County Business Income Tax is extended to July 15, 2020 for reports originally due April 15, 2020 and May 15, 2020.	Automatic	7/15/2020		COVID-19 Revenue Division Program Relief (3/27/20)
Pennsylvania	Sales/Use	All Taxpayers	the Department responded with a statement that any non-medical cloth or disposable mask purchased for use as a means of protection against the virus was not subject to sales or use tax. As of October 30, 2020	Automatic	N/A		Pennsylvania Sales Tax Bul
Pennsylvania	Income Tax	Individuals	The Department of Revenue today announced the deadline for taxpayers to file their 2019 Pennsylvania personal income tax returns is extended to July 15, 2020. This means taxpayers will have an additional 90 days to file from the original deadline of April 15. The Department of Revenue will also waive penalties and interest on 2019 personal income tax payments through the new deadline of July 15, 2020. This extension applies to both final 2019 tax returns and payments, and estimated payments for the first and second quarters of 2020.	Automatic	7/15/2020	PA has not offered official guidance but has indicated that it will not tax stimulus funds.	Department Alert
Pennsylvania	Income Tax	Individuals and business entities	Governor Tom Wolf stated that the state would provide additional relief in the form of: -pausing payments for existing payment plans at the taxpayer's request; -providing flexible terms for new payment plans; -working to boost customer service for taxpayers impacted by the pandemic; -suspending or reducing automatic enforcement actions with respect to liens, wage garnishments, bank attachments, license inspections, requirements for tax clearances and use of private collection agencies; -suspending the creation of new desk reviews and field audits in most cases; -broadening audit penalty abatement and interest relief; -continuing to administer tax credit and incentive programs; and -abating penalties in most cases where the taxpayer has remitted the trust fund taxes collected.	Automatic	Duration of the COVID-19 emergency		Relief for Taxpayers During COVID-19 Pandemic (4/15/20)
Pennsylvania	Income Tax	Individuals and business entities	The Department of Revenue is temporarily waiving the requirement for corporate officers to physically sign and date certain corporate tax returns with a wet signature. This waiver applies to tax returns that cannot be submitted to the department electronically.	Automatic	Duration of the COVID-19 emergency		COVID-19 Information
Pennsylvania	Income Tax	Individuals	COVID-19 hazard pay is considered taxable personal income.	Automatic	Duration of the COVID-19 emergency		News Release

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Pennsylvania	Income Tax	Individuals	If an employee is working from home temporarily due to the COVID-19 pandemic, the DOR 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 3-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 a Pennsylvania employer with a non-resident employee temporarily working from home due to the COVID-19 pandemic, the DOR does not consider that as a change to the sourcing of the employee's compensation. It would remain PA source income for all tax purposes, including PA-40 reporting, employer withholding and three-factor business income apportionment purposes for S Corporations, partnerships and individuals.	Automatic	Duration of the COVID-19 emergency		DOR, Telework During the
Pennsylvania	Income Tax	Business entities	Return filing and payment dates have been extended for the following: -Partnerships -PA 20S/PA-65 - Extended to July 15, 2020 -S-Corporations - PA-20S/PA-65 - Extended to July 15, 2020 -Trusts/Estates - PA-41 - July 15, 2020 -Corporations - RCT-101 - August 14, 2020	Automatic	7/15/2020 and 8/14/2020	Pennsylvania recommends that taxpayers file electronically as office are closed.	Extension of Filing Deadline
Pennsylvania	Income Tax	All taxpayers	Pennsylvania does not have a general IRC conformity statute but adopts various IRC provisions on a current basis. It follows the 50% ATI threshold under the CARES Act for IRC Sec. 163(j). It does not conform to any of the NOL provisions of the CARES Act. It may treat PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A		PA Title 61 Chapter 151
Pennsylvania	Income Tax	Business entities	Workers temporarily working from home due to COVID-19 will not create corporate income tax nexus for an out of state taxpayer.	Automatic	Duration of the COVID-19 emergency		Department FAQ (4/3/20)
Pennsylvania	Income Tax	Taxpayers submitting an appeal	Additional time has been granted for filing tax appeals. Assessment appeals and refund petitions will be accepted as timely filed if filed within 30 days of when the Board of Tax Appeals Offices reopen.	Automatic	30 days		Information on Tax Appeals
Pennsylvania	Income Tax	Employers, S Corporations, Partnerships, and Individuals	Governor Tom Wolf issued a Proclamation of Disaster Emergency on March 6, 2020. If the employee is working from home temporarily due to the COVID-19 pandemic, the department would not consider that as a change to the sourcing of the employee's compensation. It would remain PA source income for all tax purposes, including PA-40 reporting, employer withholding and three-factor business income apportionment purposes for S Corporations, partnerships and individuals.	Automatic	N/A		Department of Revenue- Find Answers (4/10/20)
Pennsylvania	Sales/Use Tax	All taxpayers	Workers temporarily working from home due to COVID-19 will not create corporate income tax nexus for an out of state taxpayer.	Automatic	The duration of the COVID-19 emergency		Department FAQ (4/3/20)
Pennsylvania	Sales/Use Tax	Entities remitting sales tax in Pennsylvania	To assist the business community as the commonwealth responds to the COVID-19 outbreak, the Department of Revenue is waiving penalties for businesses that are required to make Accelerated Sales Tax (AST) prepayments by the deadline of Friday, March 20. Additionally, for April sales tax payments, the department is waiving the AST prepayment requirement and asking businesses to simply remit the sales tax that they have collected in March.	Automatic	N/A		Department Alert
Pennsylvania	Indirect Tax	Various businesses	Requirements regarding the International Fuel Tax Agreement and Motor Carrier Road Tax are temporarily waived for all commercial carriers and vehicles traveling into or within Pennsylvania.	Automatic	The duration of the COVID-19 emergency		Motor Carrier's Road Tax/IFTA
Pennsylvania	Property Tax	All taxpayers	Pennsylvania has authorized the governing body of a taxing district to apply the district's discount rate to taxes collected before August 31, 2020 and to waive fees and penalties for late payment for real property taxes paid by December 31, 2020.	Varies	8/31/2020		L. 2020, S841 (Act 15) (4/20/20)
Pennsylvania	Payroll/Employment Tax	Employers	Employer accounts will not be charged with the unemployment insurance benefits that workers affected by COVID-19 will collect. Employers are also prohibited from firing employees who are isolating or quarantined due to COVID-19.	Automatic	Duration of the COVID-19 emergency	H.B. 2362 - Employers may not fire quarantined employees	Employer UC & COVID-19 FAQs (4/3/20)
Pennsylvania	Payroll/Employment Tax	Employers	Employers must provide employees with notification of availability of unemployment insurance benefits at the time of separation from the company or reduction in hours.	Automatic	Duration of the COVID-19 emergency		HB68, Act 9 of 2020
Pennsylvania	Payroll/Employment Tax	Employers	A hazard pay grant program is available to help employers provide hazard pay to employees in life-sustaining occupations during the COVID-19 emergency.	By Request	Duration of the COVID-19 emergency		COVID-19 Hazard Pay Grant
Pennsylvania	Unclaimed Property	All	There is an automatic 60 day waiver of unclaimed property reports to June 15, 2020.	Automatic	6/15/2020		Important Update
Pennsylvania	Loan/Grant/Non-Tax Item	Educational Improvement and Opportunity Scholarship Credit	There is an extension of the requirement on business firms to make a contribution to certain organizations in order to receive the Educational Improvement and Opportunity Scholarship credit to 60 days after an application of the credit to the business firm's tax year. Business firms are also eligible to receive a tax credit up to 90% of the amount contributed in year two. These adjustments only apply to tax years affected by the COVID-19 disaster emergency.	Automatic	Duration of the COVID-19 emergency		PA Stat. Ann. Sec. 20-2005-B
Pennsylvania - Allegheny County	Property Tax	All taxpayers	The county treasurer is allowing a 30-day extension to April 30, 2020 for the discounted real estate tax deadline.	Automatic	4/30/2020		News Release (3/16/20)
Pennsylvania - Delaware County	Property Tax	All taxpayers	The deadline to qualify for a discount on the payment of county property taxes has been extended to April 30, 2020	Automatic	4/30/2020		News Release
Pennsylvania - Philadelphia	Business Activity Taxes and Fees	Business entities	BIRT and NPT returns are extended to July 15, 2020 for returns and estimated payments. The relief requires no additional action from businesses, and extends the filing and payment of BIRT and NPT to July 15, 2020 to all taxpayers, whether or not the taxpayer qualifies for the federal relief, such as fiscal year filers and partnerships. Payments received after July 15, 2020 will accrue interest and penalty from April 15, 2020	Automatic	7/15/2020		Policy Update (4/14/20)
Pennsylvania - Pittsburgh	Business Activity Taxes and Fees	Business entities	The Mayor of Pittsburgh has signed an ordinance that establishes Temporary Emergency COVID-19 Paid Sick Leave. COVID-19 sick time must be provided if the employee has been employed for the previous 90 days and employees are entitled to use COVID-19 sick time until one week following the termination of the or suspension of the public health emergency.	Automatic	N/A		File # 2020-0927
Pennsylvania - Philadelphia	Business Activity Taxes and Fees	Business entities	Philadelphia will not conform to federal coronavirus-related modifications to net operating loss regarding BIRT method II filers. For both Method I and Method II filers the NOLs can be carried forward 3 years.	Automatic	N/A		Press Release (6/26/20)
Pennsylvania - Philadelphia	Business Activity Taxes and Fees	Taxpayers	The DOR will not initiate new audits between March 17 and July 15, 2020 in order to help taxpayers through the COVID-19 pandemic. It is also extending statute of limitations that are expiring between March 17 and July 15 to July 15, 2020.	Automatic	7/15/2020		Philadelphia COVID-19 relief

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Pennsylvania - Philadelphia	Business Activity Taxes and Fees	Business entities/Home owners/Individuals	The emergency regulation, effective March 30, 2020, abates interest and penalties on the following: (1) tax year 2020 real estate taxes paid no later than April 30, 2020, (2) 2019 BIRT and 2019 NPT taxes, and 2020 estimated BIRT and NPT taxes filed and paid no later than July 15, 2020, and (3) 2019 school income taxes where the taxpayer pays amount equal to the amount due for 2018 by April 15, 2020 and files a 2019 return and pays any balance due by July 15, 2020.	Automatic	7/15/2020		Special Regulation of the City of Philadelphia
Pennsylvania - Philadelphia	Business Activity Taxes and Fees	Individuals	Economic impact payments received by individual taxpayers under the CARES Act are not subject to Philadelphia wage and earnings tax or Philadelphia school income tax.	Automatic	Duration of the COVID-19 emergency		Taxability of Economic Impact Payments for Philadelphia
Pennsylvania - Philadelphia	Business Activity Taxes and Fees	Businesses	Businesses which were in tax compliance before the COVID-19 emergency are offered a new tax payment plan to make payments up to 12 months. Contact revenue@phila.gov to apply for a new payment plan.	By Request	Duration of the COVID-19 emergency		Business Recovery Payment Agreement
Pennsylvania - Philadelphia	Indirect Tax	Use & Occupancy Taxpayers	"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 (U&O) Tax while access to their place of business is prohibited." Businesses allowed to open their offices during the modified green phase (whether they open or not) are subject to U&O tax as well as other businesses who have continued operations.	Automatic	N/A	DOR Press Release (8/19/20)	Use & Occupancy Tax (3/31/20)
Pennsylvania - Philadelphia	Property Tax	Homeowners	2020 Real Estate Tax is extended to April 30, 2020. The installment plan for 2020 real estate tax was also extended to April 30, 2020.	Automatic	4/30/2020		Policy Update (3/23/20)
Pennsylvania - Philadelphia	Payroll/Employment Tax	Employers	Employers are required to withhold on all Philadelphia residents regardless of where they perform duties. A non-resident employee is not subject to the wage tax when they are working out of their home if required by employer.	Automatic	N/A		Wage tax policy (3/26/20)
Pennsylvania - Philadelphia	Payroll/Employment Tax	Employers	An employer may choose to continue withholding the Wage Tax from 100% of a non-resident employee's compensation. This is a business decision, not a requirement. Non-resident employees who had Wage Tax withheld during the time they were required to perform their duties from home in 2020, may file for a refund with a Wage Tax refund petition in 2021. Employees file for a refund after the end of the tax year and will need to provide a copy of their W-2 form.	Automatic	N/A		Wage Tax policy guidance for non-resident employees
Pennsylvania - Philadelphia	Loan/Grant/Non-Tax Item	Small businesses	Small businesses are eligible for a small business grant up to \$25,000 for those impacted by the COVID-19 emergency	By Request	N/A		Philadelphia COVID-19 Small Business Relief Fund
Pennsylvania - Radnor Township	Property Tax	All taxpayers	The country treasurer is allowing a 30-day extension to April 30, 2020 for the discounted real estate tax deadline. The face amount is due by June 30, 2020.	Automatic	4/30/2020		Radnor Township News Flash (3/27/20)
Pennsylvania - Washington County	Property Tax	All taxpayers	The 2% discount period will be extended to April 30, 2020 for country property taxes.	Automatic	4/30/2020		Washington County Alert
Rhode Island	Income Tax	Individuals and business entities	The Rhode Island Division of Taxation has extended through March 19, 2021, emergency regulations that temporarily waive the requirement that employers withhold Rhode Island state income tax from the wages of employees temporarily working within the state solely due to COVID-19.	Automatic	N/A		
Rhode Island	Income Tax	Individuals and business entities	In conjunction with announcements made today by United States Treasury Secretary Steven T. Mnuchin and Rhode Island Governor Gina M. Raimondo involving the April 15, 2020, deadline for certain tax filings and tax payments, the Division of Taxation will mirror the federal extensions and is awaiting the issuance of written guidance from the Internal Revenue Service. The Division intends to post further guidance as soon as possible. This includes certain payments due June 15, 2020.	Automatic	7/15/2020	Department of Revenue Guidance	Department Notice (3/20/20)
Rhode Island	Income Tax	Individuals	The Rhode Island Division of Taxation continues to issue state tax refunds on schedule, despite the coronavirus pandemic and the resulting decline in revenues that is affecting many states across the country.	Automatic			ADV 2020-18
Rhode Island	Income Tax	All taxpayers	Rhode Island adopts the current IRC and follows the 50% ATI threshold under the CARES Act for IRC Sec. 163(j). It follows the elimination of the 80% NOL limitation under the CARES Act but does not follow any of the NOL carryback provisions. It does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A		R.I. Gen. Laws § 44-11-11
Rhode Island	Income Tax	All taxpayers	For the duration of Rhode Island's coronavirus state of emergency, the Rhode Island Division of Taxation will not seek to establish nexus for Rhode Island corporate income tax purposes solely because an employee is temporarily working from home during the state of emergency, or because an employee is temporarily working from home during the state of emergency and is using property to allow the employee to work from home (e.g., computers, computer equipment, or similar property) temporarily during the state of emergency.	Automatic	Duration of the COVID-19 emergency	Services performed by one or more employees, who previously worked in another state but, solely due to the pandemic, are now working remotely from Rhode Island, will not be considered by the Rhode Island Division of Taxation to increase the numerator of their employer's payroll factor for purposes of apportioning income.	ADV 2020-24
Rhode Island	Sales/Use Tax	All taxpayers	For the duration of Rhode Island's coronavirus state of emergency, the Rhode Island Division of Taxation will not seek to establish nexus for Rhode Island sales and use tax purposes solely because an employee is temporarily working from home during the state of emergency, or because an employee is temporarily working from home during the state of emergency and is using property to allow the employee to work from home (e.g., computers, computer equipment, or similar property) temporarily during the state of emergency.	Automatic	Duration of the COVID-19 emergency		ADV 2020-24
Rhode Island	Payroll/Employment Tax	All taxpayers	Under the emergency regulation, the income of employees who are nonresidents temporarily working outside of Rhode Island solely due to the pandemic will continue to be treated as Rhode Island-source income for Rhode Island withholding tax purposes. Another part of the guidance involves Rhode Island residents who are employed by an employer outside of Rhode Island, and normally work outside of Rhode Island, but who are temporarily working remotely in Rhode Island. The state will not require employers located outside of Rhode Island to withhold Rhode Island income taxes from the wages of employees who are Rhode Island residents temporarily working within Rhode Island solely due to the pandemic.	Automatic	Duration of the COVID-19 emergency		Withholding-tax guidance for working remotely amid pandemic
Rhode Island	Payroll/Employment Tax	Employers	Executive Order 20-19 states that contributory employer's accounts will not be charged for COVID-19 UI benefits through August 2, 2020. Executive Order 20-19 applies retroactively to January 27, 2020.	Automatic	8/2/2020	Executive Order 20-52	Executive Order 20-19



Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Rhode Island - Providence	Property Tax	All taxpayers	4th quarter tax payments by non-escrowed and current-taxpayers will be accepted until June 30th without penalty or interest for those experiencing a hardship due to COVID-19.	By Request	6/30/2020		COVID 19 Advisory for Taxpayers
South Carolina	Income Tax	Corporations and individuals	Under federal law, the loan can be forgiven, in whole or part, if the business meets or exceeds certain thresholds related to payroll and occupancy costs. Any portion of the PPP loan that is not forgiven must be repaid over two years at 1% interest. The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) amended the Small Business Act to provide loan forgiveness for loans under the PPP, and treats the forgiven portion of the PPP loan as exempt from federal income tax. During the 2020 legislative session, South Carolina enacted L. 2020, S545 (3rd S.S.), effective 09/28/2020, to provide that under state law, PPP loans are not taxable and the forgiveness of the PPP loans is not taxable for tax year 2020.	Automatic	Duration of the COVID-19 emergency		(South Carolina Information
South Carolina	Income Tax	Corporations and individuals	South Carolina Has agreed to make Grants following the Cares program. To be eligible for a small business grant, a business must: "employ 25 or fewer employees; be physically located in South Carolina; be in operation from September 13, 2019 to present; and have experienced a business impact due to COVID-19. Up to \$40 million in grant funds are available. Individual grant awards will range from \$2,500 to \$25,000. Applications must be submitted online by November 1, 2020." South Carolina—Corporate Income Tax—South Carolina announces state CARES grant program. (10/26/2020)	By Request	11/1/2020		South Carolina—Corporate Income Tax—South Carolina announces state CARES grant program. (10/26/2020)
South Carolina	Income Tax	Corporations, individuals and entities filing fiduciary income tax returns	<p>As directed by Governor Henry McMaster, the Department is conforming South Carolina's income tax deadline to July 15, 2020, the new Federal income tax deadline. Accordingly, the Department is extending tax relief for South Carolina 2019 income tax returns (e.g., individual, C corporation, trust returns) originally due April 15, 2020, to provide the same relief granted by the Internal Revenue Service. As a result, taxpayers will have until July 15, 2020 to file South Carolina income tax returns and pay income taxes due. This also includes quarterly estimated payments due on April 15, 2020 and June 15, 2020. Interest or penalties related to this tax relief will be waived. Taxpayers who need additional time to file may choose to file the appropriate extension form by July 15, 2020, to obtain an extension to file their return. The extension date may not go beyond the original statutory extension date.</p> <p>The South Carolina tax relief allows affected taxpayers to file a claim for refund that was due to be filed between April 1, 2020, and July 15, 2020, to file by July 15, 2020.</p> <p>The relief does not apply to current audit, appeals, or litigation matters or current collection matters.</p>	Automatic	7/15/2020	Information Letter 20-8 (4/13/2020)	Information Letter 20-4 (3/23/20)
South Carolina	Income Tax	All taxpayers	South Carolina adopts the IRC as of December 31, 2019 and therefore does not adopt any of the tax provisions of the CARES Act unless specifically allowed by the state. It conforms to the federal paycheck protection program for South Carolina income tax purposes and to the extent PPP loans are forgiven and excluded for federal income tax purposes, they are also excluded for SC purposes.	Automatic	N/A		S.C. Code Ann. § 12-6-40(A)(1)(a)
South Carolina	Income Tax	All taxpayers	The DOR has extended the admissions tax refund process. "admissions tax refunds to ticketholders for events scheduled from March 31, 2020 through December 31, 2020, that were affected by COVID-19, and that were refunded by the business to the ticketholder through December 31, 2020. The DOR is extending the simplified refund procedure and will apply to admissions tax refunds to ticketholders for events scheduled from March 31, 2020 through June 30, 2021 affected by COVID-19 and that are refunded by the business to the ticketholder through June 30, 2021"	Automatic	N/A		South Carolina Information
South Carolina	Income Tax	All taxpayers	The Department will not use changes solely in an employee's temporary work location due to the remote work requirements arising from, or during, the COVID-19 relief period (March 13, 2020– December 31, 2020) as a basis for establishing nexus or altering apportionment of income.	Automatic	12/31/2020		SC INFORMATION LETTER #20-24
South Carolina	Business Activity Taxes and Fees	Out-of-state businesses	"An out-of-state business that performs disaster or emergency-related work within this State related to a declared state disaster or emergency during a disaster period must not be considered to have established a level of presence that would require that business to register, file, and remit state or local taxes or that would require that business or its out-of-state employees to be subject to any state licensing or registration requirements or any combination of these actions. Except as provided in subsection (B)(1)(b), this exemption includes all state or local business licensing or registration requirements or state and local taxes or fees including, but not limited to, unemployment insurance, state or local occupational licensing fees, sales and use tax, or property tax on equipment used or consumed during the disaster period, and includes South Carolina Public Service Commission and Secretary of State licensing and regulatory requirements. For purposes of a state or local tax on or measured by, in whole or in part, net or gross income or receipts, all activity of the out-of-state business resulting from its performance of disaster or emergency-related work within this State related to a declared state disaster or emergency during a disaster period, must be disregarded with respect to any filing requirements for that tax including the filing required for a unitary or combined group of which the out-of-state business may be a part."	Automatic	The duration of the COVID-19 emergency		S.C. Code Ann. § 12-2-110(B)(1)(a)
South Carolina	Sales/Use Tax	All taxpayers	The Department will not use changes solely in an employee's temporary work location due to the remote work requirements arising from, or during, the COVID-19 relief period (March 13, 2020– September 30, 2020) as a basis for establishing nexus or altering apportionment of income.	Automatic	9/30/2020		SC INFORMATION LETTER #20-11

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
South Carolina	Sales/Use Tax	Various businesses	The Department announced in SC Information Letter #20-3, dated March 17, 2020, that affected taxpayers will have until June 1, 2020 to file and pay taxes for returns that are due between April 1, 2020 and June 1, 2020. On March 21, 2020, Governor McMaster directed that other state taxes (i.e., those taxes other than the income taxes conforming to the new federal income tax deadline) will remain delayed until June 1, 2020, as previously ordered. The June 1, 2020 relief applies to taxes administered by the Department or tax returns filed with the Department between April 1, 2020 and June 1, 2020, including, but not limited to: -State sales and use taxes -Local sales and use taxes collected by the Department	Automatic	6/1/2020		Information Letter 20-4 (3/23/20)
South Carolina	Indirect Tax	Various businesses	The Department announced in SC Information Letter #20-3, dated March 17, 2020, that affected taxpayers will have until June 1, 2020 to file and pay taxes for returns that are due between April 1, 2020 and June 1, 2020. On March 21, 2020, Governor McMaster directed that other state taxes (i.e., those taxes other than the income taxes conforming to the new federal income tax deadline) will remain delayed until June 1, 2020, as previously ordered. The June 1, 2020 relief applies to taxes administered by the Department or tax returns filed with the Department between April 1, 2020 and June 1, 2020, including, but not limited to: -Property tax returns filed with the Department 2 -Withholding taxes -Motor fuel user fees -State accommodations taxes -Beer, wine, and liquor taxes	Automatic	6/1/2020		Information Letter 20-4 (3/23/20)
South Carolina	Indirect Tax	Coin-Operated Device License Holders and Owner/Operator License Holders	The South Carolina Department of Revenue is providing additional time to renew biennial licenses for coin-operated devices or machines, and for owner/operator licenses, that expire May 31, 2020. As a result, a license holder will have until July 31, 2020 to pay and renew these licenses.	Automatic	7/31/2020		SC INFORMATION LETTER #20-9
South Carolina	Property Tax	All taxpayers	Delinquent tax sales during the COVID-19 emergency have been addressed by the SC Attorney General. It was determined 1) USPS verbal verification is ok 2) a tax sale may not be postponed indefinitely 3) virtual auctions are ok 4) Paypal or Venmo cannot be used as legal tender and 5) properties can be sold "e-bay style".	Automatic	The duration of the COVID-19 emergency		South Carolina Attorney General Opinion (8/31/20)
South Carolina	Payroll/Employment Tax	Employers	South Carolina will not use the temporary change of an employee's work location during the COVID-19 relief period to impose a South Carolina withholding requirement under Code Section 12-8-520, as explained below. This relief does not apply to workers whose status changes from temporary to permanent status during this period.	Automatic	12/31/2020		SC INFORMATION LETTER #20-24
South Carolina	Payroll/Employment Tax	Employers	The South Carolina Department of Employment & Workforce will exclude wage payments that employers make to employees during a period they are laid off due COVID-19, from the South Carolina's definition of unemployment insurance (UI) wages payments. Qualifying COVID-19 payments will be excluded from wages that are subject to UI employer contributions and are not considered for purposes of determining an employee's eligibility for UI benefits in the state.	Automatic	Duration of the COVID-19 emergency		Executive Order No. 2020-22
South Carolina	Payroll/Employment Tax	Employers	South Carolina will not use the temporary change of an employee's work location to establish nexus or impose a withholding requirement for the period March 13, 2020 to December 31, 2020.	Automatic	Duration of the COVID-19 emergency		SC Information Letter #20-24
South Carolina - Charleston	Indirect Tax	Hotels and motels	Charleston has deferred the collection of accommodations and hospitality taxes for 90 days.	Automatic	90 days		City of Charleston Update (3/17/20)
South Dakota	Business Activity Taxes and Fees	Individuals and business entities	IRC conformity date is the IRC in effect on January 1, 2020 for bank franchise tax purposes and does not incorporate any of the CARES Act changes.	Automatic	N/A		HB 1019 (2/19/20)
South Dakota	Business Activity Taxes and Fees	Taxpayers subject to Bank Franchise Tax	Bank Franchise Tax returns are due 15 days after the federal income tax return is due. Therefore, for taxpayers who have a federal return now due July 15, 2020, the Bank Franchise Tax return will be due July 30, 2020	Automatic	7/30/2020		COVID-19 FAQ
South Dakota	Payroll/Employment Tax	Employers	Accounts will not be charged when claimants receive benefits related to COVID-19 and penalties are waived if reports are not filed or paid timely as a direct result of employers ceasing to work due to COVID-19.	Automatic	The duration of the COVID-19 emergency.		Reemployment Assistance
Tennessee	Income Tax	Individuals and business entities	Income tax filing due dates have been extended from April 15, 2020 to July 15, 2020. Filing dates	Automatic	7/15/2020	It is unlikely that fiscal year filings due 5/15/20 will be extended.	TN Alert (3/20/20)
Tennessee	Income Tax	All taxpayers	Tennessee adopts the current IRC. It follows the 50% ATI threshold under the CARES Act for IRC Sec. 163(j) for 2019 but decouples from the limitation under IRC Sec. 163(j) for 2020. It does not follow any of the NOL provisions of the CARES Act. It does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A		Tenn. Code Ann. § 67-4 2006
Tennessee	Business Activity Taxes and Fees	Out-of-state businesses	Out-of-state businesses responding to an emergency will not have to pay any tax which requires registration, a return filing or obligation to self-report and remit the tax or fee due.	Automatic	The duration of the COVID-19 emergency		Tenn. Code Ann. § 58-2 203(a)
Tennessee	Business Activity Taxes and Fees	Agents, attorneys, lobbyists, physicians	The professional privilege tax deadline for filing and payment is extended to July 1, 2020	Automatic	7/1/2020		Notice 20-11 (April 2020)
Tennessee	Indirect Tax	Tennessee-based trucking companies	Tennessee-based trucking companies' first quarter returns that are due under the International Fuel Tax Agreement (IFTA) are extended until May 26, 2020.	Automatic	5/26/2020		COVID-19 Update
Tennessee	Payroll/Employment Tax	Employers	Benefit charges related to COVID-19 waived for contributing employers for the period of March 15, 2020 through July 31, 2020. The one week waiting period is also waived.	Automatic	7/31/2020		Press Release
Tennessee	Property Tax	All taxpayers	Extends the deadline for filing for property tax relief under Tenn. Code Ann. § 67-5-702(d) from May 5, 2020 until July 1, 2020	Automatic	7/1/2020		Executive Order No. 24
Texas	Business Activity Taxes and Fees	All taxpayers	Texas adopts the IRC in effect beginning January 1, 2007 and does not adopt any of the tax provisions of the CARES Act unless specifically adopted by the state. It may treat PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A		Tex. Tax Code Ann. § 171.0001(9)
Texas	Business Activity Taxes and Fees	Business entities	The Texas Franchise Tax report is extended the due date from May 15, 2020 to July 15, 2020.	Automatic	7/15/2020	It's not clear on the website regarding whether the payment date is also extended, however we have heard from the state that the payment date has also moved to 7/15/20	Franchise Tax Extended Due Date

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Texas	Business Activity Taxes and Fees	Individuals and business entities	-Audit offices are closed and they are suspending the 60-day deadline for a business to contest audit results -Taxpayers on payment plans can request to postpone payments -Motor Vehicle Taxes are extended 90 days past the original due date	Automatic/By Request	Varies		COVID-19 News (3/24/20)
Texas	Sales/Use Tax	Vendors remitting sales and use tax in Texas	Although Texas did not extend the due date for sales tax collected in February that is due in March, it is offering assistance in the form of short-term payment agreements which usually include a waiver of penalties and interest.	By Request	N/A		COVID-19 emergency response webpage
Texas	Sales/Use Tax	Vendors of critical equipment, personal protective gear, alternate care sites, and infection-control products	The State of Texas is seeking critical equipment and capacity for medical providers, such as personal protective equipment (PPE), alternate care sites, and infection-control products. For more information, visit Texas.gov and submit information through the vendor enquiry form for vendors/suppliers who may be able to offer products to the state for COVID-19 incident response.	N/A	Duration of the COVID-19 emergency		COVID-19 News (3/24/20)
Texas	Sales/Use Tax	All taxpayers	Taxpayers may purchase certain emergency preparation supplies tax free during the sales tax holiday from April 25-27,2020. Purchases include but are not limited to: batteries, first aid kits, fuel containers, smoke detectors. Items that do not qualify include: medical masks, cleaning supplies, gloves, toilet paper.	Automatic	4/27/2020		EMERGENCY PREPARATION SUPPLIES SALES TAX HOLIDAY
Texas	Payroll/Employment Tax	All taxpayers	On May 7, 2020, the US Treasury Department has approved the State's application for federal unemployment insurance Title XII advances.	N/A	N/A		Title XII Advance Activities Schedule
Texas	Payroll/Employment Tax	Employers	First quarter unemployment tax reports and payments is extended to May 15, 2020.	Automatic	5/15/2020		COVID-19 Resources Employers
Texas	Payroll/Employment Tax	Employers	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.	Automatic	Duration of the COVID-19 emergency		\$2 Trillion Federal Stimulus Package To Fund Array of Benefits for Texas Workers, Employers
Texas	Unclaimed Property	All	In response to the spread of COVID-19, the Texas Comptroller's office has implemented agency-wide teleworking beginning Monday, March 16. Due to this, our walk-in office is currently closed. ClaimItTexas.org remains online to file claims, submit documentation, request property searches, and file unclaimed property reports.	Automatic	Duration of the COVID-19 emergency		COVID-19 News (3/24/20)
Texas	Loan/Grant/Non-Tax Item	Individuals and business entities	Governor Abbott is suspending residential evictions through April 19, 2020.	Automatic	4/19/2020		Governor Announcement (3/20/20)
Texas	Insurance Premium Tax	An insured whose home state is Texas must pay the independently	The annual independently procured insurance tax report for 2019 is due May 15, 2020. To help ease the burden for taxpayers struggling during this time, the Texas Comptroller of Public Accounts will grant, upon request, a 60-day extension to July 15 to file and pay this tax. Taxpayers who have been granted the 60-day extension and need more time to file and pay this tax can apply for an additional 30-day extension on or before July 15.	By Request	7/15/2020		INSURANCE PREMIUM TAX
Texas - Bexar County	Property Tax	Bexar County property taxpayers	"...the Chief Appraiser has extended the rendition filing deadline to May 15 amid the COVID-19 pandemic."	Automatic	5/15/2020		Press Release (3/24/20)
Texas - Brazoria County	Property Tax	Brazoria County property taxpayers	The property tax rendition filing has been extended to May 15, 2020.	Automatic	5/15/2020		Important Update
Texas - Chambers County	Property Tax	Business Personal Property Accounts	Chambers county has granted an extension to May 15, 2020 for all business personal property accounts for tax year 2020.	Automatic	5/15/2020		Chambers County Alert
Texas - Collin County	Property Tax	Collin County property taxpayers	The property tax rendition filing has been extended to May 15, 2020.	Automatic	5/15/2020	The Abatement application is extended to June 1, 2020.	Collin County Press release (4/13/20)
Texas - Dallas County	Property Tax	Dallas County property taxpayers	"The Chief Appraiser has extended the rendition filing deadline to May 15, 2020"	Automatic	5/15/2020	Appraisal Notices should be mailed on May 15 with a June 15 protest deadline.	Dallas CAD News
Texas - Dallas	Loan/Grant/Non-Tax Item	Small businesses	Applications are being accepted until May 11 for the City of Dallas's Small Business Continuity Fund Grant program to help ease the economic burden during the pandemic. Through lottery selection, the program expects to fund \$2.5 million in grants in maximum amounts of \$10,000. Business must be based in the City of Dallas, demonstrate 25% or more loss of income due to the crisis and have annual revenue under \$1.5 million, among other requirements. Due to Community Development Block Grant rules, nonprofit organizations aren't eligible for the program.	By Request	The duration of the COVID-19 emergency		Small business continuity fund
Texas - El Paso	Property Tax	Collin County property taxpayers	The property tax rendition filing has been extended to May 15, 2020.	Automatic	5/15/2020		News Release (4/1/2020)
Texas - Fort Bend County	Property Tax	Taxpayers on payment plans	Taxpayers on payment plans have a three month grace period on collections. The next required payment will be June 30, 2020.	Automatic	6/30/2020		Press Release (4/1/20)
Texas - Galveston	Property Tax	Business Personal Property Accounts	Galveston has granted an extension to May 15, 2020 for all business personal property accounts for tax year 2020.	Automatic	5/15/2020		Coronavirus Alert
Texas - Harris County	Property Tax	Harris County property taxpayers	An automatic extension to May 15, 2020 is granted for business personal property reports due April 15, 2020.	Automatic	5/15/2020		HCAD Grants Business Owners 30-Day Rendition Extension

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Texas - Montgomery County	Property Tax	Montgomery County property taxpayers	"Although the deadline to file a business personal property rendition is April 15, the chief appraiser is granting an automatic extension to May 15 for tax year 2020."	Automatic	5/15/2020		Montgomery Central Appraisal District
Texas - Tarrant County	Property Tax	Tarrant County property taxpayers	The property tax rendition filing has been extended to May 15, 2020. 2020 value notices will be posted May 1, 2020. Protests for value notices mailed May 1, 2020 will be June 1, 2020.	Automatic	5/15/2020		Tarrant County FAQs (4/1/2020)
Texas - Travis County	Property Tax	Travis County property taxpayers	The Travis Central Appraisal District has extended the deadline for property tax renditions from April 15, 2020 to May 15, 2020.	Automatic	5/15/2020		Travis Central Appraisal District
Texas - Williamson County	Property Tax	Business Personal Property Accounts	Business personal property renditions are extended to May 15, 2020. Freeport applications are extended to June 15, 2020.	Automatic	5/15/2020		Williamson County Alert
Utah	Income Tax	Individuals and business entities	Income Tax filing and payment deadlines have been extended to July 15, 2020.	Automatic	7/15/2020		News Release (3/26/20)
Utah	Income Tax	Corporations, individuals and entities filing fiduciary income tax returns	Businesses with tax liability of \$3,000 or more in either the current taxable year or the previous taxable year must make quarterly estimated tax payments on or before the due date set by the federal government (first quarter - July 15, second quarter - July 15, third quarter - September 15, fourth quarter - December 15). Corporations must file their tax returns on or before the later of: (1) the 15th day of the fourth month following the close of the taxable year; or (2) the day on which a corporation is required to file a federal income tax return, or July 15, 2020. Interest accrues from the day that the return is due. The Utah State Tax Commission (Commission) is required to allow a taxpayer an extension of up to six months for filing a return. An individual income tax return must be filed on or before the day that the federal individual income tax return is due, or July 15, 2020. A fiduciary return must be filed with the Commission on or before the day on which a federal return for estates and trusts is due, or July 15, 2020. Interest accrues from the day on which a return is due. The Commission must allow a taxpayer an extension of the time for filing a return of up to six months.	Automatic	7/15/2020	The first installment of deferred foreign income tax is due on or before the due date of the tax return filed for the first taxable year in which the corporation reports deferred foreign income described in IRC § 965, and a subsequent installment of a tax is due on or before the due date of the tax return filed in each of the following seven years.	HB3003
Utah	Income Tax	All taxpayers	Utah adopts the current IRC and follows the 50% ATI threshold under the CARES Act for IRC Sec. 163(j). It does not follow the NOL provisions of the CARES Act. It has a state specific 80% limitation. It does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A	SB 6005 (8/31/20)	Utah Code Ann. § 59-7-101(21)
Utah	Business Activity Taxes and Fees	Out-of-state businesses	"Notwithstanding any other provision, an out-of-state business that conducts operations within the state for purposes of performing work or services related to a declared state disaster or emergency during the disaster period: (a)is not considered to have established a level of presence that would require that business to be subject to any state licensing or registration requirements, provided that the out-of-state business is in substantial compliance with all applicable regulatory and licensing requirements in its state of domicile, including: (i)unemployment insurance; (ii)state or local occupational licensing fees; (iii)public service commission regulation; or (iv)state or local licensing or regulatory requirements; and (b)is exempt from the registration requirements under Title 16, Corporations, Title 42, Names, and Title 48, Unincorporated Business Entity Act; and (c)shall, within a reasonable time after entry, upon the request of the Labor Commission or the Department of Insurance, confirm that it is in compliance with Subsections 34A-2-406(1)(a), (1)(b), and (2)."	Automatic	The duration of the COVID-19 emergency + 60 days		Utah Code Sec. 53-2a-1203
Utah	Payroll/Employment Tax	Employers/Employees	Employees eligible to receive unemployment benefits and not required to search for work. Work search requirements will be reviewed when they file their claim and they may be granted a work search deferral. The one-week waiting period is also temporarily waived for UI benefits during the COVID-19 emergency	Automatic	Duration of the COVID-19 emergency	S3003	COVID-19 and Unemployment Insurance
Vermont	Income Tax	All taxpayers	The Vermont Department of Taxes 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.	Automatic	Duration of the COVID-19 emergency		(See EY Tax Alert 2020-1577, 6-16-2020.)
Vermont	Income Tax	Corporations, individuals and entities filing fiduciary income tax returns	Tax return filing and payment deadlines have been extended to July 15, 2020 for the following taxes: personal income tax, Homestead Declaration and Property Tax Credit Claims, Corporate income tax, and Fiduciary income tax. Additionally, all unemployment insurance claim benefit costs attributable to COVID-19 will be charged to social costs instead of employer's benefit ratio (basic tax rate).	Automatic	7/15/2020		Department Press Release (3/23/20)
Vermont	Income Tax	All taxpayers	For qualified individuals, the federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act) allows up to \$100,000 of "coronavirus-related distributions" to be excluded from the additional 10% tax on distributions from eligible retirement plans and IRAs.	Automatic	N/A		Coronavirus-related Relief
Vermont	Income Tax	All taxpayers	Vermont adopts the IRC as of December 31, 2019 and therefore does not adopt the tax provisions of the CARES Act unless specifically allowed by the state. It treats PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A		Vt. Stat. Ann. 32 § 5824
Vermont	Sales/Use Tax	Taxpayers paying Sales and Use Tax in Vermont	The Governor has directed the Commissioner of Taxes to exercise his authority to provide relief to Vermont businesses who owe Sales and Use Tax until further notice. This includes taxpayers unable to meet the March 25 and April 25 filing deadline. Taxpayers unable to make this deadline will not be charged any penalty for late submissions.	Automatic	No date announced		Department Press Release (3/23/20)

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Vermont	Indirect Tax	Taxpayers paying Meals and Rooms Tax in Vermont	The Governor has directed the Commissioner of Taxes to exercise his authority to provide relief to Vermont businesses who owe Meals and Rooms Tax until further notice. This includes taxpayers unable to meet the March 25 and April 25 filing deadline. Taxpayers unable to make this deadline will not be charged any penalty for late submissions.	Automatic	No date announced		Department Press Release (3/23/20)
Vermont	Indirect Tax	Motor carriers	The final filing date for the IFTA's first-quarter return will be May 26, 2020. This first quarter report will continue to include transactions between January 1 and March 31. During this extension, no penalties or interest will accrue until the expiration of the extension period. This decision does not extend to any other quarterly filing deadlines	Automatic	5/26/2020		Extension of IFTA First Quarter Return Filing
Vermont	Property Tax	Individuals	The deadline for homestead exemptions and property tax credit claims have been extended to July 15, 2020.	Automatic	7/15/2020		Department Press Release (3/23/20)
Vermont	Property Tax	All taxpayers	Municipalities can adopt the municipal tax rate for the next fiscal year unless it has already held a meeting to adopt the municipal tax rate.	Automatic	Duration of the COVID-19 emergency		2020 H947 (6/15/20)
Vermont	Payroll/Employment Tax	Employers	Vermont employer accounts will under certain circumstances not be charged for unemployment insurance (UI) benefits paid to employees in connection with COVID-19. Under the law, and for an eight-week period, employers will not be charged for benefits paid if any of the following applies: • - Because the employer temporarily ceased operation, either partially or completely, at the individual's place of employment in response to a request from a public health authority with jurisdiction that the employer cease operations because of COVID-19 - In response to an emergency order or directive issued by the governor or the president related to COVID-19, or because the employer voluntarily ceased operations due to the actual exposure of workers at that place of employment to COVID-19 - If the individual becomes unemployed as a direct result of a state of emergency declared by the governor or the president in relation to COVID-19 or an order or directive issued by the governor or president in relation to COVID-19 • Because a medical professional or a public health authority with jurisdiction has recommended or requested that the individual be isolated or quarantined as a result of COVID-19, regardless of whether the individual has been diagnosed with COVID-19 Employers will only be eligible for relief of charges for UI benefits paid if they rehire or offer to rehire those employees within a reasonable period of time after the employer resumes	Automatic	7/1/2020		HB 742
Vermont	Payroll/Employment Tax	Employers	Employers who have remote workers located in Vermont temporarily are not required to change the employee's withholding state. However, employers and their workers may wish to discuss a change to the employee's withholding state if the worker will be working remotely in Vermont for an extended period of time, even if only temporarily. Workers who have moved to Vermont permanently and make Vermont their domicile will need to have their withholding location changed. Nonresidents temporarily working in Vermont are subject to Vermont income taxes for income earned while performing work in Vermont regardless if the employer is located within the state.	Automatic	Duration of the COVID-19 emergency		Guidance for Individuals Temporarily Living and Working Remotely in Vermont
Vermont	Payroll/Employment Tax	Employers/Employees	Vermont Department of Labor will inactivate its short-time compensation program (also referred to as a work share program) as of July 1, 2020.	Automatic	7/1/2020		SB 108 (Act 85)
Vermont	Loan/Grant/Non-Tax Item	Businesses	Vermont allows eligible businesses to receive grants through the Vermont Coronavirus Relief Fund. Eligible businesses include those who are registered to collect sales and use tax, or is an operator registered to collect meals and rooms tax.	By Request	Duration of the COVID-19 emergency		Economic Recovery Grants
Vermont	Loan/Grant/Non-Tax Item	Businesses	The criteria for receiving a grant through the Economic Recovery Grants for Vermont businesses negatively impacted by the COVID-19 emergency has been expanded to businesses with a business owner and no employees.	By Request	Duration of the COVID-19 emergency		Press Release
Vermont	Unclaimed Property	All	The state is offering an extension to file unclaimed property reports of 30 to 60 days.	By Request	30 to 60 days		Important Notice
Virginia	Income Tax	Individuals and business entities	IRC conformity date is the IRC in effect as of December 31, 2019 for tax years beginning on or after January 1, 2018 and does not incorporate any of the CARES Act changes. It treats PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A		SB 582 (2/17/20)

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Virginia	Income Tax	Corporations, individuals and entities filing fiduciary income tax returns	<p>Income tax payments due during the period from April 1, 2020 to June 1, 2020 can now be submitted to the Department at any time on or before June 1, 2020 without penalty or interest.</p> <p>-The Department will automatically waive any late payment penalties that would otherwise apply so long as full payment is made by June 1, 2020. If full payment of the amount owed during the period is not made by June 1, 2020, this penalty waiver will not apply, and late payment penalties will accrue from the original date that the payment was due.</p> <p>-This does not provide a filing extension. To avoid any late filing penalties that may apply, taxpayers that utilize the aforementioned payment extension are still required to file income tax returns by the relevant due dates. However, if you are unable to file by such due dates, Virginia offers automatic filing extensions to all taxpayers for up to six months (or seven months in the case of certain corporations). No application is required to file on extension. Please see the Department's website for more information. If you decide to take advantage of Virginia's automatic filing extension, please be sure to make an extension payment by June 1, 2020 to avoid late payment penalties or extension penalties, as applicable</p>	Automatic	6/1/2020	Tax Bulletin 20-5 (4/27/20)	Tax Bulletin 20-4 (3/20/20)
Virginia	Sales/Use Tax	Sales tax dealers in Virginia	<p>The Department will consider requests from sales tax dealers for an extension of the due date for filing and payment of the February 2020 sales tax return due March 20, 2020. If the request is granted, the Department will allow filing and payment of such return on April 20, 2020 with a waiver of any penalties that would have applied. However, interest will accrue even if an extension is granted.</p> <p>Dealers should submit a request for extension by utilizing the secure e-mail system available on the Department's website, by faxing to (804) 254-6111, or writing to the address in the Bulletin.</p> <p>Note - A "sales tax dealer" is generally an individual or business making sales at a physical location in Virginia or making sales with sufficient economic nexus with the state.</p>	By Request	4/20/2020		Tax Bulletin 20-3 (3/19/20)
Virginia	Payroll/Employment Tax	Employers	The interest waiver and the payment extension announced in Tax Bulletin 20-4 does not apply to nonresident withholding tax. As a result, interest and penalties will generally be imposed if they have not paid by the original due date for filing a Pass-Through Entity Return of Income and Return of Nonresident Withholding Tax. Automatic six-month filing extensions are available for pass-through entities. No application or paperwork is required to qualify, but an extension payment must be made by the original due date to avoid payment-related penalties. As such, interest and penalties may be imposed if the nonresident withholding tax was not paid by the original due date (4/15/2020 for calendar year passthrough entities).	Automatic	N/A		TAX BULLETIN 20-5
Virginia	Payroll/Employment Tax	Employers/Employees	Virginia enacted legislation that requires the state to implement a state unemployment workshare program by January 1, 2021. The law also will also require all employers to file SUI contribution and wage reports electronically beginning 2021.	N/A	N/A		SB 548
Virginia	Payroll/Employment Tax	Employers	The Virginia Employment Commission has been silent on the matter of chargin employer accounts for UI benefits paid in connection with COVID-19. However, the Governor issued a statement stating that: "Regional workforce teams will be activated to support employers that slow or cease operations. Employers who do slow or cease operations will not be financially penalized for an increase in workers requesting unemployment benefits."	Automatic	Duration of the COVID-19 emergency		Governor Northam Announces New Measures to Combat COVID-19 and Support Impacted Virginians
Virginia - Fairfax County	Property Tax	All taxpayers	The filing deadline for personal property taxes for individuals and businesses was extended to June 1, 2020. The deadline to pay the first half of Real Estate taxes was extended to August 28, 2020.	Automatic	6/1/2020		Fairfax County Alert
Virginia - Prince William County	Property Tax	All taxpayers	The Business Tangible Personal Property tax filing deadline has been extended from April 15, 2020 to July 15, 2020.	Automatic	7/15/2020		Prince William County Alert
Washington	Business Activity Taxes and Fees	B&O Taxpayers	Hiring entities with 250 or more gig workers worldwide are required to provide gig workers with paid sick and safe time. The gig workers will accrue at least one day of PSST for every 30 days worked.	Automatic	N/A		(Proclamation by the Governor Amending and Extending Proclamations 20-05, And 20-20, et seq.,

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Washington	Business Activity Taxes and Fees	B&O Taxpayers	<p>The Department of Revenue's plan is to give customers extra grace during this state of emergency and to work with business owners within the parameters of the law as much as possible. Revenue is taking the following measures during the state of emergency to provide relief to all COVID-19 impacted businesses.</p> <p>This action addresses a broad range of taxes: business and occupation tax, real estate excise tax, and other taxes administered by the Department including tax deferrals for biotechnology and medical device manufacturing. Upon request, the Department will provide extensions for filing and paying tax returns (even if it is after the due date).</p> <ul style="list-style-type: none"> - Monthly filers - The WA Department of Revenue still requests that businesses file returns if they are unable to pay. Extensions may be requested for payment of tax through their 'My DOR account'. Requests that are made after the due date of the report will still be considered timely and qualify for an extension. - Quarterly filers - First quarter 2020 return due date has been extended to June 30, 2020 - Annual filers - The annual return has been extended to June 15, 2020 <p>The governor has also extended the relief from penalties, interest and fees to October 1, 2020 or the end of the COVID-19 emergency</p>	By Request/Automatic	Varies	Gov. Inslee Proclamation (9/2/20)	Business Relief During COVID-19 Pandemic
Washington	Business Activity Taxes and Fees	Hand Sanitizer/Alcohol	Alcohol sales for sanitizing purposes are generally subject to business and occupation (B&O) and retail sales tax but are not subject to Spirit Taxes. Additionally, the State is allowing curbside sales of sealed alcohol to consumers for the duration of the COVID-19 emergency.	Automatic	The duration of the COVID-19 emergency		Washington State Guidelines Regarding the Coronavirus
Washington	Sales/Use Tax	All taxpayers	<p>Sales of meals made directly to the American Red Cross or U.S. Government are exempt from retail sales tax. In order to qualify for this exemption, you must maintain documentation showing that the purchases were made directly by the Red Cross or the U.S. Government (e.g. U.S. Government credit card, U.S. Government check, checks from the Red Cross, etc.) For additional information, please see ETA 3175.2018 & WAC 458-20-190. Such sales remain subject to business and occupation (B&O) tax under the Retailing classification.</p> <p>Sales made to employees of the Red Cross or U.S. Government (e.g. members of the military) are not exempt from retail sales tax. Therefore, you must collect sales tax when making sales to members or employees of the Red Cross or the U.S. government.</p>	Automatic	The duration of the COVID-19 emergency	If a restaurant or other similar business provides a free meal to a person other than an employee, the meal is not subject to retail sales tax or use tax. However, if soft drinks or beer/wine are given away, the restaurant or other similar business owes use tax on the value of these items.	Additional information for restaurants – COVID 19
Washington	Indirect Tax	Cannabis/Alcohol	Penalties and fees are waived for marijuana and spirits retail licensees who are late paying monthly or quarterly taxes beginning February 29, 2020 through the duration of the COVID-19 emergency.	Automatic	The duration of the COVID-19 emergency		Washington State Liquor and Cannabis Board bulletin (3/27/20)
Washington	Payroll/Employment Tax	Employers/Employees	Governor Inslee issued Proclamation 20-67 that prohibits food production employers from continuing to operate between August 18, 2020 and November 13, 2020, unless the employer provides its workers with emergency supplemental paid sick leave for coronavirus (COVID-19) qualifying events subject to certain qualification requirements.	Automatic	11/13/2020		Proclamation 20-67
Washington	Payroll/Employment Tax	Employers	\$25M in emergency funding for the state's COVID-19 unemployment account is available for eligible employers for UI benefit offsets related to COVID-19.	By Request	The duration of the COVID-19 emergency		HB 2965
Washington	Payroll/Employment Tax	Employers	Employers can defer workers' compensation premium for up to 90 days or request a 90 day payment plan if they are financially impacted by COVID-19.	By Request	90 days		L&I News Alert (4/6/20)
Washington - Clark County	Property Tax	All taxpayers	2020 first half property taxes are extended to June 3, 2020. Payment plans are available for those affected by the COVID-19 emergency. Penalties and fees associated with the plans are waived.	By Request	The duration of the COVID-19 emergency		Clark County Alert
Washington - King County	Property Tax	All taxpayers	Taxpayers who do not pay property taxes through their mortgage lender have until June 1, 2020 to make the 1st half payment usually due April 30, 2020.	Automatic	6/1/2020		King County News (3/30/20)
Washington - Pierce County	Property Tax	All taxpayers	2020 first half property taxes are extended to June 1, 2020 from April 30, 2020.	Automatic	6/1/2020		Pierce County Alert (3/30/20)
Washington - Seattle	Business Activity Taxes and Fees	B&O Taxpayers	B&O taxes: Finance and Administrative Service will offer deferred Business and Occupation (B&O) tax filing and payment options for businesses impacted by COVID-19. Eligible businesses include those that have annual taxable income of \$5 million or less and currently pay City taxes on a quarterly basis. Businesses will have until late 2020 to pay their B&O tax under this plan. The City estimates that 20,000 businesses could be eligible for this, based on B&O tax reporting.	Automatic	"late 2020"		Seattle Mayor provides certain relief for businesses
Washington - Seattle	Payroll/Employment Tax	Employers/Employees	Hiring entities with 250 or more gig workers worldwide are required to provide gig workers with paid sick and safe time. The gig workers will accrue at least one day of PSST for every 30 days worked.	Automatic	3 years after the duration of the COVID-19 emergency		City of Seattle Ordinance
Washington - Seattle	Payroll/Employment Tax	Employers/Employees	The City's Secure Scheduling Ordinance provides scheduling protections for overtime-eligible employees who work in Seattle for retail or food service employers with 500 or more employees worldwide. To be covered, full-service restaurants must also have 40 or more full-service locations worldwide. In general, under the ordinance, if an employer changes an employee's schedule with less than 14 days before the start of the shift due to reasons related to COVID-19, the employer must pay each worker additional compensation (overtime pay) unless an exception applies. In the case of COVID-19, the exception for "operations cannot begin or continue" may apply.	Automatic	The duration of the COVID-19 emergency		Secure Scheduling Ordinance and COVID-19
Washington - Seattle	Loan/Grant/Non-Tax Item	Small businesses	Amazon has created a \$5M fund for small business grants for businesses in and around Seattle.	By Request	Varies		Neighborhood Small Business Relief Fund

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Washington - Snohomish County	Property Tax	All taxpayers	2020 first half property taxes are extended to June 1, 2020 from April 30, 2020.	Automatic	6/1/2020		Snohomish County Alert (3/30/20)
Washington - Spokane County	Property Tax	All taxpayers	2020 first half property taxes are extended to June 15, 2020 from April 30, 2020.	Automatic	6/15/2020		Spokane County Alert
Washington - Thurston County	Property Tax	All taxpayers	2020 first half property taxes are extended to June 1, 2020 from April 30, 2020.	Automatic	6/1/2020		Thurston County Alert
Washington - Whatcom County	Property Tax	All taxpayers	2020 first half property taxes are extended to June 1, 2020 from April 30, 2020.	Automatic	6/1/2020		Whatcom County Procla
West Virginia	Income Tax	Individuals and business entities	IRC conformity date is the IRC in effect as of December 31, 2019 and does not incorporate any of the CARES Act changes. This change is retroactive as allowed under federal law. It may treat PPP loan forgiveness as taxable income and thereby will likely allow expense deductions associated with the PPP loan proceeds.	Automatic	N/A		SB 300 (3/2/20)
West Virginia	Income Tax	Individuals, trusts or estates, corporations and pass-through entities	"Gov. Justice also announced that he has asked West Virginia Tax Commissioner Dale Steager to extend the West Virginia income tax filing and payment deadline until Wednesday, July 15, 2020, to correspond with the federal government's recent tax filing extension to the same date."	Automatic	7/15/2020		Administrative Notice 2020-16
West Virginia	Income Tax	Individuals	The COVID-19 stimulus check is not subject to West Virginia Individual Income Tax	Automatic	N/A		West Virginia FAQs
West Virginia	Indirect Tax	Bingo Licenses	Charitable bingo licenses may resume bingo operations subject to social distancing requirements effective June 5, 2020.	Automatic	N/A		Emergency Order (6/5/20)
West Virginia	Property Tax	Property Taxpayers in West Virginia	The Governor announced that interest and penalties will be waived on property tax filings until May 1, 2020.	Automatic	5/1/2020		COVID-19 Update (3/25/20)
West Virginia	Payroll/Employment Tax	Employers	Employers accounts will not be charged for COVID-19 UI benefits	Automatic	Duration of the COVID-19 emergency.		
West Virginia	Payroll/Employment Tax	Employers	First quarter unemployment tax reports and payments is extended to May 15, 2020.	Automatic	5/15/2020		COVID-19 Resources Employers
Wisconsin	Income Tax	Corporations, Individuals, entities filing fiduciary income tax returns	<p>For returns and payments that are due on or after April 1, 2020, and before July 15, 2020, regardless if it is the original or extended due date, the due date is extended to July 15, 2020.</p> <p>Tax filers do not have to file any extension forms to be eligible for this new due date.</p> <p>-There is no limit on the amount of payment to be postponed, and there are no income exclusions.</p> <p>-This applies to individuals, trusts, estates, partnerships, associations, companies or corporations.</p> <p>-This relief is solely for income tax payments, estimated income tax payments and returns due April 15, 2020.</p> <p>-There will be no interest or penalty for the period of April 15, 2020 to July 15, 2020.</p> <p>- Interest, penalties, and underpayment interest for failure to make quarterly estimated tax payments with respect to such postponed federal income tax filings and payments will begin to accrue on July 16, 2020.</p> <p>- The deadline to file a 2015 homestead credit claim is April 15, 2020 and the deadline to file a 2019 homestead credit claim is April 15, 2024.</p> <p>-For Wisconsin purposes, no UPI will apply to any estimated tax payments due for the period of a return if any of the following apply:</p> <ul style="list-style-type: none"> • The return has a taxable year ending December 31, 2019. • The return is a fiscal-year or short-period return with an original or extended federal due date on or after April 1, 2020 and before July 15, 2020. This applies to income and franchise tax returns and pass-through withholding tax returns (Forms 1, 1NPR, 2, 3, 4, 4T, 5S, 6 and PW-1). <p>-Contributions to a Wisconsin college savings account must be made by April 15, 2020 to qualify for the 2019 Wisconsin income tax return subtraction.</p>	Automatic	7/15/2020		Wisconsin Tax Return Due Dates and Payments
Wisconsin	Income Tax	Individuals and Business entities	Wisconsin updated their IRC conformity statues to include certain provisions of the CARES Act including allowing certain over-the-counter medical products as qualified medical expenses. The conformity update does not include provisions that would couple to the changes made by the CARES Act to the federal net operating loss (NOL) carrybacks and IRC Section 163(j) business interest expense limitations. It does not treat PPP loan forgiveness as taxable income and will likely not allow expense deductions related to the PPP loan proceeds.	Automatic	N/A	Wisconsin Adopts Tax Relief in the Federal CARES Act	Assembly Bill 1038

Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Wisconsin	Business Activity Taxes and Fees	Out-of-state businesses	<p>"Subject to par. (c), any out-of-state business or out-of-state employee is exempt from all of the following for disaster relief work performed during a disaster period:</p> <ol style="list-style-type: none"> Any applicable state withholding, income, franchise, or use tax, and any related registration requirement or fee, as provided under ss. 71.03 (2) (a) 2., 71.04 (7) (f) 17., 71.05 (1) (g), 71.23 (3) (bm), 71.25 (9) (f) 17. and (16), 71.26 (2) (a) 12., 71.64 (6) (c), 71.67 (6) (b), 77.52 (7) (b) and (12), and 77.53 (9) (b) and (19). The department of revenue may examine and inspect the books, records, memoranda, and property of any out-of-state business or out-of-state employee to verify an exemption claimed under this subdivision. Any applicable fee imposed by a state agency, local unit of government, or other subdivision or instrumentality of the state or of a local unit of government. Any applicable license, certificate, registration, permit, or other credential or approval of a state agency, local unit of government, or other subdivision or instrumentality of the state or of a local unit of government. " 	Automatic	The duration of the COVID-19 emergency + 90 days		Wis. Stat. § 323.12(5)(b)
Wisconsin	Sales/Use Tax	Vendors remitting sales and use tax in Wisconsin	<p>Taxpayers may request a one-month extension to file a sales and use tax return. Request an extension before the unextended due date of the return through My Tax Account or by emailing DORRegistration@wisconsin.gov. The email request must include the taxpayer's name, address, identification number, and the reporting period for which the extension is requested.</p> <p>There isn't an extension of time to pay sales and use taxes to the department. Interest will be imposed during the one-month extension period at a rate of one percent.</p>	By Request	1 month	Interest will still accrue.	Wisconsin Tax Return Due Dates and Payments (3/25/20)
Wisconsin	Indirect Tax	Vendors remitting excise tax (motor fuel, alcohol, and tobacco) in Wisconsin.	<p>Taxpayers may request a one-month extension to file an excise tax return. Request an extension before the unextended due date of the return through My Tax Account or by emailing DORExciseTaxpayerAssistance@wisconsin.gov. The email request must include the taxpayer's name, address, identification number, and the reporting period for which the extension is requested.</p> <p>There isn't an extension of time to pay excise taxes to the department. Interest will be imposed during the one-month extension period at a rate of one percent.</p>	By Request	1 month	Interest will still accrue.	Wisconsin Tax Return Due Dates and Payments (3/25/20)
Wisconsin	Property Tax	All taxpayers	Assembly Bill 1038 (Act 185) allows municipalities to analyze taxpayer's circumstances in order to find hardship, and waive interest and penalties on an installment payment due after April 1, 2020, if it is received late, as long as the total amount due is received before October 1, 2020	Automatic	10/1/2020		Assembly Bill 1038
Wisconsin	Indirect Tax	Vendors remitting excise tax (motor fuel, alcohol, and tobacco) in Wisconsin.	Wisconsin has issued guidance that states returns and payments that are due from March 12 through May 11 may be extended to May 11. Persons may request an extension of time to file, or a waiver of interest and penalties from, certain taxes and fees that become due during the COVID-19 public health emergency.	By Request	5/11/2020		Taxpayers May Request Extensions and Waivers During the COVID-19 Public Health Emergency
Wisconsin	Sales/Use Tax	Vendors remitting sales and use tax in Wisconsin	Wisconsin has issued guidance that states returns and payments that are due from March 12 through May 11 may be extended to May 11. Persons may request an extension of time to file, or a waiver of interest and penalties from, certain taxes and fees that become due during the COVID-19 public health emergency.	By Request	5/11/2020		Taxpayers May Request Extensions and Waivers During the COVID-19 Public Health Emergency
Wisconsin	Payroll/Employment Tax	Employers	Wisconsin has issued guidance that states returns and payments that are due from March 12 through May 11 may be extended to May 11. Persons may request an extension of time to file, or a waiver of interest and penalties from, certain taxes and fees that become due during the COVID-19 public health emergency.	By Request	5/11/2020		Taxpayers May Request Extensions and Waivers During the COVID-19 Public Health Emergency



Jurisdiction	Tax Type	Impacted Entity		How to Obtain Relief	Length of Relief	Armanino Insights	Link
Wisconsin	Sales/Use Tax	Vendors remitting sales and use tax in Wisconsin	Small businesses can request an extension to file sales and use tax returns due March 31, 2020 until April 30, 2020 and can request an extension due April 30, 2020 to June 1, 2020.	By Request	1 month	Interest will still accrue.	Wisconsin News Release (3/27/20)
Wisconsin	Payroll/Employment Tax	Employers	Due to the COVID-19 emergency impact on businesses, the Department of Revenue is not revising income tax withholding tables at this time.	Automatic	N/A		Withholding Tables to Remain Unchanged (4/2/20)
Wisconsin	Payroll/Employment Tax	Employers	Employers may request a one-month extension to file and pay income tax withholding (Form WT-6).	By Request	1 month		Wisconsin Tax Return Due Dates and Payments (3/25/20)
Wisconsin	Payroll/Employment Tax	Employers	Contributory and reimbursing employers must use Form UCB-18823-E to receive relief from UI benefits paid in connection with Executive Order 72			Executive Order 72	WI Forms
Wisconsin	Payroll/Employment Tax	Employers	<p>Employers with a first quarter tax liability of \$1,000.00 or more can defer paying up to 60% of the total liability to future quarters. To avoid assessment of interest on the deferred amount, employers must comply with the following requirements.</p> <p>The employer must not have any prior quarter outstanding amounts due on April 30. This includes interest, penalties, or other fees. The first quarter contribution/wage report and at least 40% of the first quarter tax liability must be received by the April 30 due date. The next 30% of the first quarter and all second quarter tax liability must be paid by July 31. The next 20% of the first quarter and all third quarter tax liability must be paid by October 31. The remaining 10% of the first quarter and all fourth quarter tax liability must be paid by January 31 of the next year.</p> <p>Interest will not be assessed on the deferred amounts as long as the installment payments and subsequent quarter tax payments are made by the specified due dates. If there are any other amounts due on each of the specified due dates including interest and/or penalties, interest on the deferral amount will be assessed retroactive to April 30. All quarterly contribution/wage reports for quarters subsequent to the first quarter must be filed by the appropriate due dates.</p>	By Request	Various	<p>To take advantage of this deferral option, employers must file the election electronically between 2/15 and 4/30 of the year you want to take the deferral. The website address is https://dwd.wisconsin.gov/uitax click on "Employer UI Account Information," the First Quarter Deferral Election can be found under "Reports > Reporting Functions > First Quarter Deferral Election."</p>	Wisconsin Employer Handbook
Wisconsin	Loan/Grant/Non-Tax Item	Farms	The Wisconsin Farm Support Program is a federally funded program that will provide \$50 million of relief to farmers that suffered economic damages in 2020 as a result of the COVID-19 pandemic. Details can be found in the attached link.	By Request	Duration of the COVID-19 emergency		Farm Support Program
Wyoming	Sales/Use Tax	Business Entities	Penalties and Interest for sales/use taxes filed late will be waived on a case by case basis through June.	By Request	6/30/2020		Wyoming Alert
Wyoming	Payroll/Employment Tax	Employers	The governor may declare that benefits paid related to COVID-19 will not be charged to an employer's unemployment compensation account.	Automatic	Varies		SB 1002, 2020
Wyoming	Payroll/Employment Tax	Employers	Penalties and Interest for severance taxes filed late will be waived through June.	Automatic	6/30/2020		Wyoming Alert

"Armanino" is the brand name under which Armanino LLP, Armanino CPA LLP, and Armanino Advisory LLC, independently owned entities, provide professional services in an alternative practice structure in accordance with law, regulations, and professional standards. Armanino LLP and Armanino CPA LLP are licensed independent CPA firms that provide attest services, and Armanino Advisory LLC and its subsidiary entities provide tax, advisory, and business consulting services. Armanino Advisory LLC and its subsidiary entities are not licensed CPA firms.